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Resolution on the annual reports on the working of municipalities in Assam. 1911-12, 1913-14 & 1915-16 and 1917-18 & 1918-19

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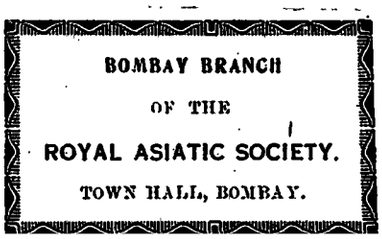

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SECRETARIA

RESOLUTION

ON THE

ANNUAL REPORTS ON THE WORKING OF MUNICIPALITIES IN ASSAM

DURING THE YEAR

132921 A

1911-1912.

1913-14 & 1915 & 1917-18 & 1918-19

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1913.

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Resolution on the Annual Reports on the working of Municipalities in Assam during the year 1911-12.

Extract from the Proceedings of the Chief Commissioner of Assam in the Municipal Department, No. 104M., dated the 7th January 1913.

READ—

The reports from Commissioners of Divisions on the working of Municipalities in Assam during the year 1911-12.

RESOLUTION.

THERE were, as in the previous year, altogether 16 municipal institutions, namely, 8 Municipalities constituted under Bengal Act III of 1884, and 3 Municipalities, 1 Station and 4 Unions constituted under Bengal Act V of 1876. Since the close of the year the former Act has been introduced in replacement of the latter in Silchar Municipality, and the formation of municipalities in the four subdivisional towns of Sylhet is under consideration, as well as the extension of municipal government, in full or modified form, to large mufassal bazars, such as Balaganj, Tinsukia and Doom Dooma, where problems of sanitation, water-supply and drainage are of growing importance. The boundaries of the Golaghat Union were revised and Part IX of Bengal Act III of 1884 was extended to the Goalpara Municipality, and Bengal Act V of 1880 was introduced in the Municipalities of Sylhet, Dhubri, Goalpara, Gauhati, Nowgong and Dibrugarh. Rules framed by the Sylhet Municipality under the Hackney Carriage Act, XIV of 1879, were confirmed. Though the number of meetings held by municipal bodies fell from 171 to 148 and 11 failed to hold at least one meeting in each month, the average percentage of attendance rose from 60·34 to 63·99.

Taxation.

2. As in the previous year, the tax on holdings was in force in 10 Municipalities the alternative tax on persons being levied in six. Latrine fees were realised in nine and a water-rate in two towns. General or partial revisions of assessment were carried out in 10 Municipalities, which, in the case of Sibsagar and Nazira, yielded substantial increase There were altogether 19,255 rate-payers, being 64 in excess of the preceding year's figures, but the percentage of rate-payers on total urban population declined from 16·43 to 16·33. The average incidence of taxation per head of population was Re. 1-8-5, against Re. 1-7-8 in 1910-11, and was below annas 8 in Hailakandi and Habiganj Unions. Notwithstanding the admonition given in last year's Resolution, there is still a reluctance, the Chief Commissioner regrets to observe, on the part of certain towns to introduce a tax on holdings, and in some others, notably Dibrugarh, the incidence of taxation is still unduly low. It must be clearly understood that those municipalities who show a disposition to help themselves by imposing adequate taxation have the first claims on the Administration for assistance.

Collections.

3. The percentage of total collections on the current demand was almost stationary, being 96·66 as compared with 96·73 in the preceding year. The results were worst in Dibrugarh, where the percentage was as low as 84·58. Collection work in this municipality clearly demands the careful attention of the Chairman. Outstandings at the close of year amounted to Rs. 17,349 on a total demand of Rs. 2,01,790, which is equivalent to 8·6 per cent. of the demand, as compared with 7·8 per cent. in the year 1910-11. This unsatisfactory result is to some extent counterbalanced by the fact that the percentage of remissions on the current demand fell from 2·93 in the previous year to 2·46 in the year under review.

Income.

4. The aggregate income of municipal institutions, excluding opening balances, was Rs. 5,36,892, ar increase of Rs. 1,80,010 on the figures of the preceding year, which was entirely accounted for by large grants for water-supply made by Government to the Shillong and Jorhat

Municipalities, local income decreasing by some Rs. 600. Grants from Government amounted to Rs. 2,65,063, against Rs. 90,194 in the previous year. Realisations were better by Rs. 4,464 and Rs. 3,725, respectively, under the heads "Tax on houses and lands" and "Conservancy fees," but declined under the heads "Rents of lands, houses, etc.," and "Market and slaughter-houses" to the extent of Rs. 5,089 and Rs. 2,210, respectively, no appreciable variation occurring under other heads.

Expenditure.

5. The total expenditure of the year amounted to Rs. 4,12,757 as compared with Rs. 3,40,420 in 1910-11. Excluding repayments of loans, advances, deposits, etc., the ordinary expenditure was Rs. 4,03,010, being an increase of Rs. 70,650, of which Rs. 61,911 is debitable to the head "Capital outlay on water-supply." The only heads of expenditure calling for special notice are the following :—

(*a*) *Water-supply.*—Capital charges on water-supply rose from Rs. 19,970 to Rs. 81,881, while those for maintenance fell from Rs. 27,018 to Rs. 21,762. Gauhati and Shillong are the only municipalities with properly constituted water-works. The larger capital outlay is due to expenditure on the Shillong water-works, which were completed during the year under review, Government contributing Rs. 81,290 towards the project. The works have proved to be satisfactory, and Shillong has now an excellent piped water-supply, which should do much to enhance the reputation of this Station as a health resort. The Gauhati water-works have given rise to much trouble and correspondence since their inception. With a view to place the system on a satisfactory footing, the Chief Commissioner recently appointed a strong representative Committee to report upon the whole question. The report of the Committee was received after the close of the year, and orders have been passed thereon. The Chief Commissioner trusts that the measures which have been approved will secure a supply of water sufficient to meet all reasonable demands. The heavy wastage which occurred in the past was one of the causes of the insufficiency of the supply of water, besides adding considerably to the cost of up-keep. It is, therefore, incumbent upon the municipality to take all possible measures to put a stop to the waste of water. In certain other municipal towns the water-supply arrangements are far from satisfactory. Sir Archdale Earle has, therefore, appointed Committees to investigate the sources of water-supply in the towns of Dhubri, Sylhet, Tezpur and Dibrugarh, and to advise on the measures needed for their improvement. The paramount necessity of a good water-supply has been exemplified in the case of Dhubri, which has suffered this year from two outbreaks of cholera in rapid succession, both due to impure water. The Local Administration is always prepared to assist municipalities, which are in need of aid, in the provision of a good water-supply, and has promised a subvention of Rs. 76,658 to the Silchar Municipality for this purpose, provided that the municipality put forward a sound financial scheme for the repayment of the loan which they propose to take and for the up-keep of the water-works.

(*b*) *Public Works.*—The expenditure on public works was slightly higher than in 1910-11 (Rs. 74,335, against Rs. 71,665). That on the up-keep of roads was, however, less by Rs. 3,741. Commissioners of Divisions were asked to report what municipalities are in need of assistance in order to enable them to improve communications within municipal areas. Their reports have been lately received and the Chief Commissioner hopes before long to be in a position to allot funds for this purpose.

(*c*) *Conservancy and Drainage.*—The expenditure on Conservancy declined from Rs. 1,09,564 to Rs. 1,07,195, the decrease being shared by both Divisions. Seeing that the conservancy arrangements in most towns still leave much to be desired, and are bad in certain towns, notably Sylhet, this result is by no means satisfactory. The expenditure on establishment, repairs, etc., of drainage systems rose from Rs. 6,458 to Rs. 8,838, but the capital outlay on drainage fell from Rs. 3,402 to Rs. 453. The drainage in many towns is far from satisfactory. That in the towns of Sylhet, Tezpur and Dibrugarh is being investigated by the Committees appointed in connection with the water-supply arrangements at those places. A good system of conservancy and drainage is of the utmost importance to the health of towns, and the Chief Commissioner urges Municipal Commissioners to devote greater attention to this subject than they have done in the past.

Financial position and closing balances.

6. The aggregate closing balances amounted to Rs. 1,90,233, or Rs. 1,24,166 in excess of those of the preceding year, and the actual balance, excluding the value of uncashed cheques, rose to Rs. 1,88,154 from Rs. 63,740. The closing balances of the Goalpara and Nowgong Municipalities fell short of 10 per cent. of their normal income —an indication that the finances of these municipalities require careful handling. Those of the Sylhet Municipality and the Hailakandi Union were, on the other hand, unnecessarily large, being 39·70 and 36·25 per cent., respectively, of their incomes during the year. At the close of the year three municipalities had outstanding loans to meet, but the liabilities were not very heavy, and on the whole the financial position of the municipalities of the province was sound.

Audit.

7. The Chief Commissioner is glad to observe that the Examiner of Local Accounts reports a tendency to improvement in the accounts of all municipalities except three. He, however, again draws attention to defects in collection work and to the delay in introducing the new accounts rules. These are matters which call for the immediate attention of all Chairmen, and especially of those of the three municipalities which have been unfavourably reported upon. As he lately said in the course of correspondence, the Chief Commissioner will hold Deputy Commissioners personally responsible for seeing that the instructions contained in Audit Notes are carefully and promptly dealt with.

General.

8. The year was an uneventful one so far as municipal administration is concerned. The Chief Commissioner, however, trusts that the labours of the Committees, which he has appointed in several towns, will result in an impetus being given to the improvement of water-supply and drainage. He wishes to see careful attention paid to the recommendations made in the inspection notes recorded by the Sanitary Commissioner and Deputy Sanitary Commissioner, and, as in the case of Audit Notes, he will hold Deputy Commissioners responsible that this is done.

The thanks of Administration are due to Divisional Commissioners and District Officers and to the non-official gentlemen who have interested themselves in municipal affairs. Among the latter who have been favourably mentioned in this respect in the Divisional reports are:—Babu Baikuntha Nath Sarma (Sylhet), the Hon'ble Mr. Kamini Kumar Chanda (Silchar), who has resigned the Vice-Chairmanship of the Municipality after 18 years' valuable service in that capacity, Babu Upendra Nath Chatterji and Babu Anukul Chandra Das (Dhubri), Babu Gopal Chandra Chakravarty (Goalpara), Rai Bhuban Ram Das Bahadur (Gauhati), Srijut Kamala Kanta Das (Barpeta), the Hon'ble Srijut Padma Nath Baruah (Tezpur), Khan Bahadur Maulvi Kutubuddin Ahmad (Nowgong), and Mr. K. K. Barua (Jorhat).

By order of the Chief Commissioner of Assam,

W. M. KENNEDY,

Second Secretary to the Chief Commissioner of Assam.

Form I.

FORM

Statement showing the contitution of the Municipalities in Assam

Name of district.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of Members of				
					(a)	(b)	(c)	(d)	(e)
					Ex-officio.	Nominated.	Elected.	Total.	Official.
1	2	3	4	5	6	7	8	9	10
		SURMA VALLEY AND HILL DISTRICTS.							
Cachar ...	1	Silchar ...	Bengal Act V of 1876 ...	8,785	2	4	8	14	3
	2	Hailakandi Union		1,462	3	3	...	6	3
		Total ...	.....	10,247	5	7	8	20	6
Sylhet ...	3	Sylhet	Bengal Act III of 1884 ...	14,457	...	5	10	15	2
	4	Habiganj Union ...	Bengal Act V of 1876 ...	6,249	1	5	...	6	2
		Total ...	.....	20,706	1	10	10	21	4
Khasi and Jaintia Hills.	5	Shillong ...	Bengal Act III 1884 ...	11,066	5	10	...	15	6
		Divisional Total ...	.....	42,019	11	27	18	56	16
		ASSAM VALLEY DISTRICTS.							
Goalpara ...	6	Dhubri ...	Bengal Act III of 1884 ...	5,806	3	1	8	12	5
	7	Goalpara ...	Ditto ditto ...	5,964	1	2	7	10	3
		Total ...	.....	11,770	4	3	15	22	8
Kamrup ...	8	Ganhati ...	Bengal Act III of 1884 ...	12,481	1	3	6	10	3
	9	Barpeta ...	Bengal Act V of 1876 ...	10,739	3	7	...	10	3
		Total ...	.....	23,220	4	10	6	20	6
Darrang ...	10	Tezpur ...	Bengal Act III of 1884 ...	5,355	2	2	8	12	4
Nowgong ...	11	Nowgong ...	Ditto V of 1876 ...	5,433	2	9	...	11	3
Sibsagar ...	12	Sibsagar Station ...	Ditto ditto	5,764	3	7	...	10	3
	13	Jorhat Municipality	Ditto, III of 1884 ...	5,231	3	7	...	10	3
	14	Golaghat Union ...	Ditto, V of 1876 ...	2,236	1	5	...	6	1
	15	Nazira ,, ...	Ditto ditto ...	2,289	1	5	...	6	...
		Total ...	.....	15,520	8	24	...	32	7
Lakhimpur ...	16	Dibrugarh ...	Bengal Act, III of 1884 ...	14,563	3	2	9	14	4
		Divisional Total ...	.....	75,861	23	50	38	111	32
		Grand Total for 1911-12.	.....	1,17,880	34	77	56	167	48
		Grand Total for 1910-11.	.....	*1,15,383*	*32*	*79*	*56*	*167*	*46*

I.

during the year ending the 31*st March* 1912.

Committee.			Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
(*f*)	(*g*)	(*h*)						
Non-official.	European.	Indian.						
11	12	13	14	15	16	17	18	19
11	4	10	12	...	47·22	59·84	57·14	
3	1	5	7	...	76·19	76·19	76·19	
14	5	15	19	...	66·70	68·02	66·67	
13	1	14	20	3	45·00	51·92	51·00	
4	1	5	9	...	83·33	61·11	68·52	
17	2	19	29	3	64·17	56·52	59·76	
9	7	8	10	...	60·00	58·89	59·33	
40	14	42	58	3	62·35	61·59	62·44	
7	4	8	17	2	21·57	30·39	51·96	
7	...	10	20	1	60·00	65·00	63·50	
14	4	18	37	3	40·78	47·69	57·73	
7	2	8	9	...	62·66	65·00	64·40	
7	1	9	8	2	18·75	46·25	60·00	
14	3	17	17	2	38·20	55·62	62·20	
8	3	9	10	...	57·50	72·50	67·50	
8	2	9	6	...	72·20	81·25	78·78	
7	3	7	7	1	42·85	61·26	57·14	
7	2	8	13	1	61·53	57·14	58·46	
5	1	5	6	...	100·00	75·33	77·77	
...	2	4	3	...	100·00	95·00	96·00	
19	8	24	26	2	76·99	72·18	72·34	
10	3	11	8	4	18·75	56·25	45·53	
73	23	88	104	11	55·52	64·12	65·54	
113	37	130	162	14	58·93	62·85	63·99	
115	*40*	*127*	*179*	*8*	*53·71*	*56·86*	*60·34*	

PART II.

Statement showing the Income of the Municipalities in Assam.

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	Municipal rates						
				(a)	(b)	(c)	(d)	(e)	(f)	(g)
				Class I (Articles of food or drink for men and animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).	Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (cloth).
1	2	3	4	5	6	7	8	9	10	11
SURMA VALLEY AND HILL DISTRICTS.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cachar ...	1	Silchar ...	4,158	...	...	...	...	...	...	...
	2	Hailakandi Union.	856(b)	...	...	...	...	...	...	...
		Total ...	5,014	...	...	...	...	...	...	...
Sylhet ...	3	Sylhet ...	10,522	...	...	...	...	...	...	...
	4	Habiganj Union	893	...	...	...	...	...	...	...
		Total ...	11,415	...	...	...	...	...	...	...
Khasi and Jaintia Hills.	5	Shillong Station	7,058	...	...	...	...	...	...	...
		Divisional Total	23,487	...	...	...	...	...	...	...
ASSAM VALLEY DISTRICTS.										
Goalpara ...	6	Dhubri ...	3,956(c)	...	...	...	...	...	...	...
	7	Goalpara ...	3,557	...	...	...	...	...	...	...
		Total ...	7,513	...	...	...	...	...	...	...
Kamrup ...	8	Gauhati ...	6,909	...	...	...	...	...	...	...
	9	Barpeta ...	4,217	...	...	...	...	...	...	...
		Total ...	11,126	...	...	...	...	...	...	...
Darrang ...	10	Tezpur ...	3,991	...	...	...	...	...	...	...
Nowgong ...	11	Nowgong ...	1,090	...	...	...	...	...	...	...
Sibsagar ...	12	Sibsagar Station	4,454(d)	...	...	...	...	...	...	...
	13	Jorhat ...	6,464	...	...	...	...	...	...	...
	14	Golaghat Union	1,233	...	...	...	...	...	...	...
	15	Nazira „	2,518	...	...	...	...	...	...	...
		Total ...	14,669	...	...	...	...	...	...	...
Lakhimpur ...	16	Dibrugarh ...	4,222(e)	...	...	...	...	...	...	...
		Divisional Total	42,611	...	...	...	...	...	...	...
		Grand Total for 1911-1912.	66,098	...	...	...	...	...	...	...
		Grand Total for 1910-11.	49,630	...	...	...	...	...	...	...

and taxes.

roi.									
(h)	(i)								
Class VIII (Metals).	Composition for Octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	8,772	574	...	3,585	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	8,772	574	...	2,585	...	...	...
...	...	...	3,287	1,019	...	8,875	...	...	8,891
...	...	...	...	...	...	803	...	...	...
...	...	...	3,287	1,019	...	9,678	...	...	8,891
...	...	...	17,218	713	...	...	7,212	...	7,181
...	...	...	29,277	2,306	...	13,263	7,212	...	16,072
...	...	...	4,206	379	...	...	...	...	5,205
...	...	...	666	828	...	212	...	...	...
...	...	...	4,872	1,207	...	212	...	...	5,205
...	...	...	11,252	3,037	...	526	13,470	...	6,155
...	...	...	5,587	559	...	435	...	...	357
...	...	...	16,839	3,596	...	961	13,470	...	6,512
...	...	...	4,561	952	...	139	...	...	4,071
...	...	...	2,251	943	...	984	...	...	...
...	...	...	4,120	315	...	1,800	...	...	1,819
...	...	...	4,511	1,951	...	...	...	...	1,461
...	...	...	...	...	...	138	...	...	...
...	...	...	...	...	...	1,514	...	...	...
...	...	...	8,674	2,266	...	3,442	...	...	3,300
...	...	...	5,039	2,257	...	583	...	...	4,189
...	...	...	42,196	11,221	...	6,321	13,470	...	23,277
...	...	...	71,473	13,527	...	19,584	20,682	...	39,349
...	...	...	67,009	14,686	...	18,423	19,647	...	35,624

Municipal rates and taxes—*concld.*			Realisations under special Acts.				
Other taxes (to be specified in detail, *e.g.*, servant's tax, pilgrim tax, etc., in as many columns as may be necessary).					From other sources (to be specified in detail in as many columns as may be necessary).		
Tax on persons according to their circumstances and property.	Warrant fees.	Total rates and taxes.	From pounds.	From hackney carriages.	Vaccination fees.	Warrant fees, etc., etc.	Total.
22	22(*a*)	23	24	25	26	26(*a*)	27
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	22	12,953	643	...	11	...	654
509	...	509	460	...	...	...	460
509	22	13,462	1,103	...	11	...	1,114
6,161	16	28,249	862	37	16	....	915
1,790	7	2,600	893	...	...	...	893
7,951	23	30,849	1,755	37	16	...	1,808
...	92	32,416	338	...	...	...	338
8,460	137	76,727	3,196	37	27	...	3,260
...	...	9,790	395	...	286	11	692
3,606	...	5,312	759	...	208	2	969
3,606	...	15,102	1,154	...	494	13	1,661
...	...	34,440	3,727	143	96	54	4,020
...	...	6,938	2,074	...	...	256	2,330
...	...	41,378	5,801	143	96	310	6,350
...	...	9,723	2,399	...	48	109	2,553
...	...	4,178	1,912	...	...	23	1,935
...	...	8,054	894	...	...	81	975
...	...	7,946	1,923	...	...	30	1,953
1,776	...	1,904	1,447	...	...	...	1,447
1,945	...	2,759	823	...	...	...	823
3,021	...	20,663	5,087	...	...	111	5,198
...	...	12,068	857	...	...	...	857
6,627	...	1,03,112	17,210	143	638	566	18,557
15,087	137	1,79,889	20,406	180	665	566	21,817
15,264	*138*	*1,70,791*	*22,920*	*142*	*167*	*252*	*23,481*

Revenue derived from municipal property and powers apart from taxation.									
							Other fees (to be specified in detail in as many columns as may be necessary).		
Rents of lands, houses, serais (rest-houses), dak bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	From burning ghats and burial grounds.	Process fees.	Royalty on stones.
28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
50	48	4,475	258	...	2,722	...	...	...	...
...	...	302	...	...	2,704	...	...	...	...
50	48	4,777	258	...	5,426	...	...	...	...
365	...	...	...	...	...	...	...	...	...
34	...	288	...	...	...	...	...	...	...
399	...	288	...	...	...	...	...	...	...
871	...	...	...	...	468	...	...	...	...
1,320	48	5,065	258	...	5,894	...	...	...	...
461	44	...	...	...	4,947	...	...	...	...
...	...	460	53	...	...	...	...	...	...
461	44	460	53	...	4,947	...	...	...	...
49	63	...	334	...	7,556	...	175	...	...
...	55	22	162	...	685	...	...	...	...
49	118	22	496	...	8,241	...	175	...	...
...	26	3	...	...	4,386	...	...	42	...
70	12	1,190	37	...	638	...	...	...	26
117	...	55	221	...	858	...	...	...	...
...	...	...	101	...	4,583	...	...	...	...
...	31	...	63	...	1,554	...	7	...	...
...	...	...	...	...	279	...	...	...	...
117	31	55	385	...	7,274	...	7	...	...
4,487	...	...	57	...	5,390	...	21	...	...
5,184	231	1,730	1,028	...	30,876	...	203	42	26
6,504	279	6,795	1,286	...	36,770	...	203	42	26
11,596	*949*	*6,198*	*1,210*	*148*	*38,930*	...	*286*	*37*	*33*

Revenue derived from municipal property and powers apart from taxation—*concld.*

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.
	For general purposes.	For educational purposes.	For medical purposes.		
36	37	38	39	40	41
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
120	...	...	...	...	7,683
8	...	...	...	...	3,014
138	...	...	...	...	10,697
196	...	...	...	...	561
21	...	...	...	...	343
217	...	...	...	...	904
378	...	...	...	...	1,717
733	...	...	...	...	13,318
44	...	...	...	...	5,496
123	...	...	...	...	636
167	...	...	...	...	6,132
211	...	...	...	...	8,388
114	...	...	...	...	1,038
325	...	...	...	...	9,426
36	...	...	...	...	4,493
62	...	...	...	...	2,035
223	...	...	...	...	1,474
289	...	...	...	...	4,973
146	...	...	...	...	1,801
38	...	...	...	...	317
696	...	...	...	...	8,565
399	...	...	...	...	10,354
1,685	...	...	...	...	41,005
2,418	...	...	...	...	54,323
2,400	...	...	...	...	61,747

Grants and contributions (for general and special purposes).									
From Government.			From Local funds.			From other sources.			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,997(a)	...	...	...	...	...	...	...	...	4,997
1,500	...	...	...	...	...	...	...	...	1,500
6,497	...	...	...	...	...	...	...	...	6,497
...	...	220	...	...	...	...	...	...	220
...	...	...	1,000	...	...	...	...	...	1,000
...	...	220	1,000	...	...	...	...	...	1,220
93,090	...	...	...	...	...	...	...	...	93,090
99,587	...	220	1,000	...	...	...	...	...	1,00,807
8,940	...	...	3,318	...	...	175	...	...	12,433
1,000	...	...	300	...	...	300	...	...	1,600
9,940	...	...	3,618	...	...	475	...	...	14,033
10,000	...	...	...	...	...	...	...	...	10,000
2,500	...	...	...	...	...	...	...	...	2,500
12,500	...	...	...	...	...	...	...	...	12,500
5,000	...	...	...	100	...	...	200	...	5,300
5,000	...	...	...	...	...	...	...	...	5,000
5,000	...	...	...	...	...	...	...	...	5,000
1,18,316	...	...	...	...	...	...	...	...	1,18,316
1,500	...	...	...	...	...	...	...	...	1,500
...	...	...	1,000	...	...	...	...	...	1,000
1,24,816	...	...	1,000	...	...	...	...	...	1,25,816
8,000	...	...	...	...	...	...	...	...	8,000
1,65,256	...	...	4,618	100	...	475	200	...	1,70,649
2,64,843	...	220	5,618	100	...	475	200	...	2,71,456
90,194	...	...	*2,453*	*100*	*920*	...	*200*	...	*88,867*

Miscellaneous.			Total income of year excluding opening balance.	Extraordinary and debt.					
					Loans			Advances.	
Recoveries on account of services rendered to private individuals.	Other items.	Total.		Sale-proceeds of Government securities and withdrawals from Savings Bank.	From Government.	Raised in the open market.	Realisations of Sinking fund for repayment of loans.	Permanent.	Other.
52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4	62	66	26,353	...	...	...	...	...	...
...	7	7	5,490	...	...	...	...	...	...
4	69	73	31,843	...	...	...	...	...	...
56	128	184	30,129	...	...	...	...	...	...
...	9	9	4,845	...	...	...	...	...	116
56	137	193	34,974	...	...	...	...	...	116
...	2,331	2,331	1,29,892	...	...	...	1,525	...	1,739
60	2,537	2,597	1,96,709	...	...	...	1,525	...	1,855
...	36	36	28,447	...	...	...	...	...	...
...	4	4	8,521	...	...	...	...	...	...
...	40	40	36,968	...	...	...	...	...	...
177	214	391	57,239	...	...	...	...	...	...
...	219	219	13,025	...	...	...	...	...	...
177	433	610	70,264	...	...	...	...	...	...
197	339	535	22,608	...	...	...	...	...	...
195	...	195	13,343	...	...	...	...	60	...
135	316	451	15,954	...	...	...	...	...	...
...	58	58	1,33,246	...	...	...	...	...	...
...	21	21	6,673	...	...	...	...	...	...
...	...	...	4,899	...	...	...	...	...	...
135	395	530	1,60,772	...	...	...	...	...	...
304	261	565	31,844	...	...	...	...	...	...
1,003	1,468	2,476	3,35,799	...	...	...	...	60	...
1,068	4,005	5,073	5,32,508	...	...	...	1,525	60	1,855
699	*4,962*	*5,661*	*3,50,547*	...	...	...	*1,563*	*60*	...

II.

during the year ending 31*st March* 1912.

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Remark.
62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
...	...	26,353	30,511	1 7 7	3 0 0	(*a*) Includes Rs. 2,497 on account of revenue of shop sites in the Khas Bazar.
262	262	5,752	6,608	0 5 7	3 12 1	
262	262	32,105	37,119	1 5 0	3 1 9	(*b*) Includes Rs. 15 entered in cash book for 1910-11 but included in treasury accounts for 1911-12.
...	...	30,129	40,651	1 15 3	2 1 4	
...	116	4,961	5,854	0 6 8	0 12 5	
...	116	35,090	46,505	1 7 10	1 11 0	
...	3,264	1,33,156	1,40,214	2 14 10	11 11 10	
262	3,642	2,00,351	2,23,838	1 13 3	4 10 11	
278	278	28,725	32,681	1 11 0	4 14 4	(*c*) Includes Rs. 470 entered in cash book for 1910-11 but included in treasury accounts for 1911-12.
...	...	8,521	12,078	0 14 3	1 6 10	
278	278	37,246	44,759	1 4 7	3 2 3	
30	30	57,269	64,178	2 12 1	4 9 4	
...	...	13,025	17,242	0 10 4	1 3 4	
30	30	70,294	81,420	1 12 6	3 0 5	
94	94	22,702	26,693	1 13 0	4 3 6	
...	60	13,403	14,493	0 12 3	2 7 3	
...	...	15,954	20,408	*1 6 4	2 12 3	(*d*) Excludes Rs. 125 on account of uncashed cheques outstanding on the 31st March 1911.
195	195	1,33,441	1,39,905	1 8 3	25 7 6	
16	16	6,689	7,922	0 13 7	2 15 8	
...	...	4,899	7,417	1 3 3	2 2 2	
211	211	1,60,983	1,75,652	1 5 3	10 5 9	
69*	69	31,913	36,135	0 13 3	2 2 11	* The amount shown in this column is the amount of uncashed cheques.
682	742	3,36,541	3,79,152	1 5 8	4 6 9	
944	4,384	5,36,892	6,02,990	1 8 5	4 8 3	(*e*) Excludes Rs. 56 on account of uncashed cheques outstanding on the 31st March 1911.
4,712	*6,335*	*2,56,882*	*4,06,462*	*1 7 8*	*3 0 7*	

FORM

Statement showing the Expenditure of the Municipalities in Assam

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	General administration and collection charges.							
			General administration—office establishment, inspection, Honorary Magistrate's establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of lands.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
SURMA VALLEY AND HILL DISTRICTS.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cachar ...	1	Silchar ...	1,023	814	...	...	...	60	...	1,897
	2	Hailakandi Union	27	629	...	...	...	...	...	656
		Total ...	1,050	1,443	...	...	...	60	...	2,553
Sylhet ...	3	Sylhet ...	1,304	1,663	...	...	20	...	...	2,987
	4	Habiganj Union	808	172	...	...	...	...	...	980
		Total ...	2,112	1,835	...	...	20	...	...	3,967
Khasi and Jaintia Hills.	5	Shillong ...	911	1,571	...	...	37	...	...	2,519
		Divisional Total	4,073	4,849	...	...	57	60	...	9,039
ASSAM VALLEY DISTRICTS.										
Goalpara ...	6	Dhubri ...	660	724	...	...	...	...	...	1,384
	7	Goalpara ...	536	1,186	14	...	...	...	...	1,736
		Total ...	1,196	1,910	14	...	...	...	...	3,120
Kamrup ...	8	Gauhati ...	1,524	1,209	...	...	55	...	...	2,788
	9	Barpeta ...	535	519	49	...	...	...	...	1,103
		Total ...	2,059	1,728	49	...	55	...	...	3,891
Darrang ...	10	Tezpur ...	657	958	...	...	...	...	...	1,615
Nowgong ...	11	Nowgong ...	750	818	594	...	10	...	...	2,172
Sibsagar ...	12	Sibsagar Station	710	401	254	...	38	45	...	1,448
	13	Jorhat ...	2,027	436	...	...	...	275	...	2,738
	14	Golaghat Union...	480	659	...	...	...	...	...	1,139
	15	Nazira ...	373	194	52	...	...	...	...	619
		Total ...	3,590	1,690	306	...	38	320	...	5,944
Lakhimpur ...	16	Dibrugarh ...	872	629	...	...	...	...	...	1,501
		Divisional Total	9,124	7,733	963	...	103	320	...	18,243
		Grand Total for 1911-12.	13,197	12,582	963	...	160	380	...	27,282
		Grand Total for 1910-11.	*13,275*	*10,556*	*3,003*	...	235	*306*	...	*27,455*

Public safety.					Public health and convenience.				
					Water-supply.		Drainage.		
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road-cleaning and watering) and latrines.
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	2,116	...	...	2,116	...	845	...	1,772	7,899
...	373	...	...	373	172	...	232	...	832
...	2,489	...	...	2,489	172	845	232	1,772	8,731
106	1,743	...	...	1,849	...	872	...	671	6,968
31	404	...	...	435	68	216	171	26	1,751
137	2,147	...	...	2,284	68	1,088	171	697	8,719
...	2,789	...	68	2,857	81,290	81	...	...	27,777
137	7,425	...	68	7,630	81,530	2,014	403	2,469	45,227
...	1,843	...	25	1,868	...	914	...	2,156	7,949
...	318	...	...	318	...	1,752	...	499	1,955
...	2,161	...	25	2,186	...	2,666	...	2,655	9,904
...	1,960	...	...	1,960	...	13,494	...	136	15,173
...	148	...	...	148	199	...	50	...	1,959
...	2,108	...	...	2,108	199	13,494	50	136	17,132
16	1,018	...	...	1,034	...	766	...	727	5,553
...	127	...	...	127	42	475	...	826	4,633
...	492	...	...	492	...	377	...	247	3,833
...	1,517	...	21	1,538	...	822	...	885	3,810
...	339	...	...	339	89	547	...	44	1,060
...	...	...	...	...	21	...	...	...	88
...	2,348	...	21	2,369	110	1,746	...	1,176	8,791
...	1,295	...	...	1,295	...	601	...	849	15,955
16	9,057	...	46	9,119	351	19,748	50	6,369	61,968
153	16,482	...	114	16,749	81,881	21,762	453	8,838	1,07,195
830	*15,354*	*3*	*149*	*16,836*	*19,970*	*27,018*	*3,402*	*6,458*	*1,09,564*

Hospitals and dispensaries.	Plague charges.	Other sanitary requirements.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens and experimental cultivation.
22	23	23(a	24	25	26	27	28
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,195	...	...	86	1,358	...	...	424
250	...	...	...	860	...	...	46
1,445	...	...	86	2,218	...	...	470
1,850	...	...	85	...	...	...	...
180	...	...	...	...	...	...	...
3,030	...	...	85	...	...	...	...
200	...	...	192	75	136	...	683
4,675	...	...	363	2,293	136	...	1,153
486	...	4,639	...	1,596	216	...	103
244	...	...	71	...	272	10	...
730	...	4,639	71	1,596	488	10	103
1,420	...	...	155	1,632	1,235	90	313
300	...	46	170	...	791	...	6
1,720	...	46	325	1,632	2,026	90	319
445	...	...	148	512	439	...	857
549	...	...	17	62	544	22	...
600	...	...	...	495	415	2	...
598	...	...	...	1,136	652	13	159
680	...	...	...	63	407	...	...
160	...	...	...	111	329	...	...
2,038	...	...	...	1,805	1,803	15	159
890	...	...	178	63	389	...	455
6,372	...	4,685	739	5,670	5,689	137	1,893
11,047	...	4,685	1,102	7,963	5,825	137	3,046
11,774	*13*	...	*959*	*5,355*	*4,646*	*262*	*2,552*

convenience—*concld.*

Veterinary charges.	Registration of births and deaths.	Public works.				Total.
		Establishment.	Buildings.	Roads.	Stores.	
29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	125	982	...	5,166	...	19,852
26	...	...	66	478	...	2,962
26	125	982	66	5,644	...	22,814
...	120	...	1,113	49	5,691	18,419
...	...	...	...	375	...	2,787
...	120	...	1,113	424	5,691	21,206
...	...	1,213	...	7,380	...	1,19,027
26	245	2,195	1,179	13,448	5,691	1,63,047
...	...	645	48	3,610	...	22,362
...	...	553	...	2,591	9	7,956
...	...	1,198	48	6,201	9	30,318
...	...	1,079	456	6,346	168	41,697
...	...	779	94	7,179	...	11,573
...	...	1,858	550	13,525	168	53,270
...	...	1,107	1,373	4,719	181	16,827
...	...	600	176	2,544	...	10,490
...	...	792	298	2,449	50	9,558
...	...	804	87	4,218	55	13,239
...	...	429	124	1,410	48	4,901
...	...	...	1,122	604	...	2,435
...	...	2,025	1,631	8,681	153	30,133
...	...	996	1,483	2,448	153	24,455
...	...	7,784	5,261	38,113	664	1,65,493
26	245	9,979	6,440	51,561	6,355	3,28,540
242	*246*	*11,137*	*4,900*	*55,302*	*326*	*2,64,129*

Public instruction.				Contributions.	Miscellaneous.			
					Interest on loans.			
Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.
36	37	38	39	40	41	42	43	44
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
							...	...
1,009	350	100	1,459	118	...	...	...	...
...	315	...	315	...	...	...		
1,009	665	100	1,774	118	...	...	...	...
...	1,879	242	2,121	588	...	...	...	...
137	60	...	197	28	...	...	...	...
137	1,939	242	2,318	616	...	...	...	...
...	827	...	827	...	...	...	...	...
1,146	3,431	342	4,919	734	...	...	...	...
...	951	...	951	...	...	...	...	...
...	776	100	876	...	...	...	...	...
...	1,727	100	1,827	...	...	...	...	...
...	1,804	500	2,304	...	...	529	...	...
...	956	...	956	90	...	...	...	...
...	2,760	500	3,260	90	...	529	...	...
319	520	498	1,337	...	...	...	...	140
339	439	60	838	...	...	...	...	78
993	210	...	1,203	...	...	...	...	141
636	...	...	636	...	...	...	...	...
...	452	...	452	...	...	...	...	...
...	80	...	80	...	...	...	...	...
1,629	742	...	2,371	...	...	...	...	141
1,127	360	...	1,487	...	...	...	...	419
3,414	6,548	1,158	11,120	90	...	529	...	778
4 560	9,979	1,500	16,039	824	...	529	...	778
3,475	*10,536*	*1,451*	*15,462*	*781*	...	*788*	...	*708*

Other items (to be specified in detail in as many columns as may be necessary).			Total.	Total expenditure.
Miscellaneous.	Law charges.	Total.		
45	45(a)	46	47	48
Rs.	Rs.	Rs.	Rs.	Rs.
1,219	...	1,219	1,219	26,661
...	...	...	...	4,306
1,219	...	1,219	1,219	30,967
300	59	359	359	26,323
296	...	296	296	4,723
596	59	655	655	31,046
1,020	...	1,020	1,020	1,26,250
2,835	59	2,894	2,894	1,88,263
309	751	1,060	1,060	27,625
...	249	249	249	11,135
309	1,000	1,309	1,309	38,760
698	1,810	2,508	3,037	51,786
...	930	930	930	14,800
698	2,740	3,438	3,967	66,586
...	783	783	923	21,736
98	31	129	207	13,834
530	243	773	914	13,615
15	687	702	702	18,853
...	247	247	247	7,078
...	...	...	...	3,134
545	1,177	1,722	1,863	42,680
...	1,994	1,994	2,413	31,151
1,650	7,725	9,375	10,682	2,14,747
4,485	7,784	12,269	13,576	4,03,010
1,166	*5,055*	*6,221*	*7,717*	*3,32,360*

Extraordinary and debt.							
Investments.				Advances.			
In securities (other than for Sinking funds).	In Savings Bank	Payment to Sinking fund.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.
49	50	51	52	53	54	55	56
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...
...	...	...	...	...	...	50	50
...	...	...	...	...	...	50	50
...	...	...	...	...	221	441	662
...	...	...	...	...	...	...	...
...	...	...	...	...	221	441	662
...	...	...	1,206	...	2,600	...	3,806
...	...	...	1,206	...	2,821	491	4,518
...	...	...	...	...	240	50	290
...	...	...	...	...	...	...	...
...	...	...	...	...	240	50	290
...	...	...	1,998	...	...	25	2,023
...	...	...	...	...	...	...	...
...	...	...	1,998	...	...	25	2,023
...	...	...	...	...	...	370	370
...	...	...	...	60	...	...	60
...	...	...	...	...	...	...	...
...	...	...	...	...	...	190	190
...	...	...	...	...	...	...	...
...	...	...	...	50	...	...	50
...	...	...	...	50	...	190	240
...	...	...	2,246	...	...	...	2,246
...	...	...	4,244	110	240	635	5,229
...	...	...	5,450	110	3,061	1,136	9,747
...	...	...	*5,410*	*340*	...	*2,310*	*8,060*

III.

during the year ending 31*st March* 1912.

Total disbursement.	Balance.			Grand Total.	Remarks.
	Deposits.	Actual balance.	Total.		
57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	
26,661	...	3,850(*a*)	3,850	30,511	(*a*) Excludes an imprest of Rs. 100 held by Chairman.
4,356	262	1,990(*b*)	2,252	6,608	(*b*) Excludes an imprest of Rs. 40 held by Magistrate of the Union, but includes Rs. 77 realised on 31st March 1912 and credited into the treasury on 1st April 1912.
31,017	262	5,840	6,102	37,119	
26,985	1,705	11,961(*c*)	13,666	40,651	(*c*) Excludes an imprest of Rs. 20 held by the Chairman.
4,723	...	1,131(*d*)	1,131	5,854	(*d*) Excludes an imprest of Rs. 15 held by the Magistrate of the Union.
31,708	1,705	13,092	14,797	46,505	
1,30,056	...	10,158(*e*)	10,158	1,40,214	(*e*) Excludes an imprest of Rs. 50 held by the Chairman.
1,92,781	1,967	29,090	31,057	2,23,838	
27,915	27(*f*)	4,739	4,766(*g*)	32,681	(*f*) Value of uncashed cheques,
11,135	...	943	943	12,078	(*g*) Includes Rs. 1,400 entered in cash book for 1911-12, but included in treasury accounts for 1912-13.
39,050	27	5,682	5,709	44,759	
53,809	...	10,369	10,369	64,178	
14,800	...	2,442	2,442(*h*)	17,242	(*h*) Excludes Rs. 58 on account of uncashed cheques outstanding on the 31st March plus Rs. 12 on account of receipts transferred to Sadr Municipality in January 1912, but adjusted in treasury accounts for 1912-13.
68,609	...	12,811	12,811	81,420	
22,106	...	4,587(*i*)	4,587	26,693	(*i*) Includes an imprest of Rs. 50.
13,894	...	599	599	14,493	
13,615	...	6,793	6,793	20,408	
19,043	...	1,20,862	1,20,862	1,39,905	
7,078	16	828	844(*j*)	7,922	(*j*) Excludes Rs. 108 due to erroneous entry of a chalan in the receipt side of the treasury pass-book which was rectified in May 1912.
3,184	...	4,233	4,233(*k*)	7,417	(*k*) Closing balance as per account is Rs. 4,2[illegible]7.
42,920	16	1,32,716	1,32,732	1,75,652	The receipts and the expenditure as per accounts are respectively Rs. 4,901 and Rs. 3,182.
33,397	69*	2,669	2,738	36,135	The closing balance as per accounts accepted by the Chairman.
2,19,976	112	1,59,064	1,59,176	3,79,152	* The amount shown in this column represents the amount of uncashed cheques.
4,12,757	2,079	1,88,154	1,90,233	6,02,990	
3,40,420	*2,327*	*63,740*	*66,067*	*4,06,462*	

RESOLUTION

ON THE

ANNUAL REPORTS ON THE WORKING OF MUNICIPALITIES IN ASSAM

DURING THE YEAR

1913-1914.

SHILLONG:

PRINTED AT THE ASSAM SECRETARIAT PRINTING OFFICE.

1914.

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Resolution on the Annual Reports on the working of Municipalities in Assam during the year 1913-14.

Extract from the Proceedings of the Chief Commissioner in the Municipal Department No. 6780M, *dated the* 23*rd November* 1914.

READ—

The reports from Commissioners of Divisions on the working of Municipalities in Assam during the year 1913-14.

RESOLUTION.

The year was characterised by a marked extension of Municipal Government in the Surma Valley. The Habiganj Union was converted into a Municipality under Bengal Act III of 1884, two new Municipalities were established at Karimganj and Sunamganj, and a Union under Bengal Act V of 1876 was constituted at Maulvi Bazar. The Municipal Commissioners of Silchar for the first time exercised the privilege of electing their Chairman, and the Chief Commissioner is pleased to hear that they much appreciated this privilege. The Municipal Institutions of the province (excluding the Maulvi Bazar Union which was constituted late in the year and did no work within the year) comprised twelve Municipalities under Bengal Act, III of 1884, and two Municipalities, one station and three Unions under Bengal Act V of 1876.

During the year Part IX of the Bengal Municipal Act, III of 1884, was extended to the Habiganj and Karimganj Municipalities. The Bengal Vaccination Act, V of 1880, was extended to the Habiganj Municipality, the Bengal Births and Deaths Registration Act, IV of 1873, to the Karimganj Municipality; sections 3 to 12 and 14 to 16 of Act III of 1867 (the Public Gambling Act) to the Habiganj and Sunamganj Municipalities; Acts XI of 1890 (the Prevention of Cruelty to Animals Act), III of 1867 (the Public Gambling Act), V of 1861 (the Police Act), III (B.C.) of 1869 [the Bengal Cruelty to Animals (Arrest) Act], V (B.C.) of 1880 (the Bengal Vaccination Act), and IV (B.C.) of 1873 (the Bengal Births and Deaths Registration Act) to the Jorhat Municipality, and Acts V of 1861, III (B.C.) of 1869, V (B.C.) of 1880 and IV (B.C.) of 1873 to the Nowgong Municipality. Eight Municipalities, including Jorhat to which the privilege was extended during the year, elect their Commissioners. General elections were held in two Municipalities and a bye-election in one. The boundaries of the Sibsagar station were revised with the object of excluding portions mainly agricultural in character.

Meetings.

The number of meetings held by municipal bodies rose from 167 to 216. The average percentage of attendance fell from 66·85 to 62·11. Seven Municipalities failed to hold at least one meeting in each month.

Taxation.

2. The tax on holdings was levied in eleven Municipalities, the alternative tax on persons being levied in the remaining seven. Latrine fees were realised in twelve and a water rate in two towns. General or partial revisions of assessment were carried out in four Municipalities, but resulted in no substantial increase of income except at Dhubri where an increase of Rs. 570 was obtained. The number of rate-payers rose from 20,153 to 21,330, the percentage of rate-payers on the total urban population being 17·01. Taxes in the new Municipalities in the Surma Valley were levied only for a portion of the year, but the average incidence of taxation for the province per head of population rose from Re. 1-10-0 to Re. 1-12-2, the most marked increase being from Re. 1-4-11 to

Re. 1-13-7 at Dibrugarh. The Chief Commissioner has repeatedly emphasised the necessity for Municipalities to show that they are utilising their own resources to the utmost before applying for special assistance from Government; and he hopes that the increased incidence of taxation, which is reported for the year, indicates that this principle is gaining general acceptance.

Collections.

3. The percentage of total collections on the current demand rose from 96·69 to 98·70 in the year under report. The whole or practically the whole of the demand was realised at Gauhati, Nowgong, Barpeta, Dhubri and Golaghat, and a very large reduction of the arrears was effected at Shillong. At Dibrugarh, on the other hand, where arrears were higher than in any other Municipality in the province, no serious attempt to deal with them appears to have been made. Collections were bad also at Karimganj, Sunamganj and Nazira. The percentage of remissions on current demand rose from 1·57 to 4·06 in the year under review, owing to large remissions granted by the Sylhet and Shillong Municipalities. In the case of Sylhet the names of a number of rate-payers who had died, become destitute, or left the town, were struck off the demand register where they had continued for years to appear.

Income.

4. There was a net increase of income amounting to Rs. 26,877 nearly half of which was due to the creation of new Municipalities. The receipts from local sources rose from Rs. 2,74,705 to Rs. 3,07,794, the increase appearing chiefly under the heads "Tax on houses and lands," "Tax on animals and vehicles," "Tolls on roads and ferries," "Water-rate," "Conservancy," "Rents of lands, houses, etc.," and "Fees and revenue from markets and slaughter houses." Receipts from Government grants fell from Rs. 2,38,797 to Rs. 1,93,384 owing to the fact that no large improvement schemes matured during the year. The newly constituted Municipalities at Karimganj, Habiganj and Sunamganj received initial grants of respectively Rs. 3,500, Rs. 2,000 and Rs. 1,000 from Government, and subsidies of Rs. 1,000, Rs. 500 and Rs. 1,500 from the Local Boards in whose jurisdiction they fall. Since the close of the year they have received further non-recurring allotments of Rs. 4,500, Rs. 5,500 and Rs. 3,400, and the recurring grants to be given to them have been fixed at Rs. 3,000, Rs. 2,000 and Rs. 2,000, respectively.

Expenditure.

5. The total expenditure of the year amounted to Rs. 5,21,255 as compared with Rs. 4,99,854 in the year 1912-13. Excluding repayments of loans, advances, deposits, etc., the ordinary expenditure during the year amounted to Rs. 5,10,591, which represents an excess of Rs. 19,318 over the figures of the preceding year. The increase occurred mainly under the heads "Lighting," "Conservancy," "Public Works" and "Public Instruction." The only heads of expenditure which call for special notice are the following:—

(*a*) *Water-supply.*—The capital outlay and maintenance charges on account of water-supply were Rs. 41,902 and Rs. 52,035 against Rs. 1,17,741 and Rs. 28,245, respectively, in the preceding year. Improvements were made by the Shillong Municipality to the water-supply arrangements in the Jail road and in the Police bazar. At the instance of the Committee appointed in 1912 a new reservoir was constructed and other improvements were effected in connection with the Gauhati water works. In view of the large wastage of water which occurs in this town, the Chief Commissioner has ordered meters to be attached to all private connections and has provided a grant of Rs. 11,000 for the purpose from Provincial funds.

The detailed estimate for the Silchar water-works, which exceeded the preliminary estimate by Rs. 16,110, has been sanctioned since the close of the year, and an additional grant has been made to the Municipality by Government to cover the excess. A project for water-works at Sylhet at an estimated cost of Rs. 2,00,000 has also been sanctioned since the close of the year. Government has provided Rs. 1,10,000 towards the cost, and the balance will be met by a loan from Government. Piped water-supply projects for Tezpur and Dhubri to cost Rs. 1,00,000 and Rs. 58,065, respectively, have recently been approved. A grant of Rs. 66,666 has been made to the Tezpur Municipality and a total grant of Rs. 30,160 to the Dhubri Municipality. A project has also been prepared for Dibrugarh and the question of financing it is under consideration.

(*b*) *Public Works.*—During the year under review the expenditure on Public Works was Rs. 1,36,827 as against Rs. 95,125 in 1912-13. The second instalment of the allotment of Rs. 75,000 for the improvement of communications in municipal areas, which was promised in 1912-13, was paid during the year, and, with the unspent balance of the first allotment, allowed of largely increased expenditure on roads.

(*c*) *Conservancy and drainage.*—The expenditure on conservancy rose from Rs. 1,14,515 to Rs. 1,33,194, more money being spent under this head in both divisions. The increased expenditure is satisfactory, but the conservancy arrangements in most towns are still very defective, and the Sanitary Board are of opinion that Municipalities do not devote to this subject a sufficiently large proportion of their income. A grant of Rs. 5,500 was made to the Silchar Municipality during the year for the reorganisation of its conservancy system. With this help the Municipality has acquired 40 bighas of land for a trenching ground and has purchased the necessary removal plant. Since the close of the year extensive improvements to the conservancy arrangements in the Sylhet and Dibrugarh Municipalities have been approved, and grants of Rs. 16,200 and Rs. 3,771, respectively, have been made to these Municipalities.

The capital outlay and maintenance charges on drainage were Rs. 4,302 and Rs. 8,978 against Rs. 5,540 and Rs. 8,472, respectively, in the preceding year. A grant of Rs. 1,000 was made to the Tezpur Municipality for the improvement of certain water-logged areas in the town. Since the close of the year a grant of Rs. 3,500 has been made by Government for the construction of a sluice-gate required to protect the town of Nowgong from floods; and Rs. 879 has been allotted to the Golaghat Union for the improvement of its drains. The Sanitary Board has under consideration important schemes for the drainage of Gauhati, for the drainage of Dibrugarh, and for the general town improvement of Karimganj.

Financial position and closing balances.

6. The aggregate closing balances amounted to Rs. 2,52,194 or Rs. 33,755 in excess of those of the previous year, and the actual balance, excluding the value of uncashed cheques, rose from Rs. 2,15,809 to Rs. 2,47,455. The closing balance of the Dibrugarh Municipality was unnecessarily large, being over 27 per cent. of its ordinary income. At the close of the year three Municipalities had outstanding loans to meet, but the liabilities were not heavy, and on the whole the financial position of the Municipalities of the province was sound.

Audit.

7. The accounts of the Silchar, Hailakandi, Shillong, Sylhet, Dhubri, Goalpara Gauhati, Barpeta, Nowgong and Dibrugarh Municipalities were inspected by the Examiner of Local Accounts during the year. The Chief Commissioner regrets to notice that while some improvement in account matters was manifest, insufficient attention was paid in too many cases to the instructions given in previous audit notes, and also that in a number of cases the collection accounts were very badly kept. A case of embezzlement was brought to light in the Goalpara Municipality, and the culprit, a tax-collector, was prosecuted and sentenced to nine months' rigorous imprisonment. In the Shillong Municipality some shortages in the cashier's accounts were held to have occurred from carelessness, and not from dishonesty; they were made good and the cashier was permitted to resign.

The Commissioner, Assam Valley Districts, inspected the offices of nine Municipalities during the year, but only one Municipal office was inspected by the Commissioner, Surma Valley and Hill Districts. The Chief Commissioner regrets to find that, in spite of the orders issued last year, the Deputy Commissioners of Cachar, Kamrup, Darrang and Nowgong failed to inspect all the Municipal offices in their districts. The explanations of the officers concerned will be called for.

General.

8. The Chief Commissioner is glad to be able to record that on the whole the year has been one of progress and that the new Municipalites in the Surma Valley have justified their existence. Their development will require careful watching and the Chief Commissioner trusts to the District Officer to foster the growth of these young institutions.

Sir Archdale Earle gratefully acknowledges the services of the gentlemen mentioned in the Commissioners' reports as having evinced special interest in Municipal Administration. The services they rendered are of the greatest public utility.

By order, etc.,

A. W. BOTHAM,

Second Secretary to the Chief Commissioner of Assam.

FORMS.

FORM

Statement showing the constitution of the Municipalities in Assam

Name of district.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of Members of				
					(a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Official.
1	2	3	4	5	6	7	8	9	10
		SURMA VALLEY AND HILL DISTRICTS.							
Cachar ...	1	Silchar ...	Bengal Act III of 1884 ...	8,785	2	3	10	15	4
	2	Hailakandi Union	Bengal Act V of 1876 ...	1,462	3	3	...	6	3
		Total ...	.....	10,247	5	6	10	21	7
Sylhet ...	3	Sylhet	Bengal Act III of 1884 ...	14,457	1	4	10	15	1
	4	Habiganj ...	Ditto ditto ...	6,249	2	10	...	12	3
	5	Karimganj ...	Ditto ditto ...	3,052	1	11	...	12	3
	6	Sunamganj ...	Ditto ditto ...	4,620	2	10	...	12	3
		Total ...	.....	28,378	6	35	10	51	10
Khasi and Jaintia Hills.	7	Shillong ...	Bengal Act III of 1884 ...	11,066	5	10	...	15	5
		Divisional Total for 1913-14.	.....	49,691	16	51	20	87	22
		ASSAM VALLEY DISTRICTS.							
Goalpara ...	8	Dhubri ...	Bengal Act III of 1884 ...	5,806	3	1	8	12	3
	9	Goalpara ...	Ditto ditto	5,964	1	2	7	10	2
		Total ...	.....	11,770	4	3	15	22	5
Kamrup ...	10	Gauhati ...	Bengal Act III of 1884 ...	12,481	...	3	6	9	2
	11	Barpeta ...	Bengal Act V of 1876 ...	10,739	3	7	...	10	3
		Total ...	.....	23,220	3	10	6	19	5
Darrang ...	12	Tezpur ...	Bengal Act III of 1884 ...	5,355	2	2	8	12	3
Nowgong ...	13	Nowgong ...	Ditto V of 1876 ...	5,433	2	9	...	11	3
Sibsagar ...	14	Sibsagar Station ...	Ditto ditto	5,764	3	3	4	10	3
	15	Jorhat Municipality	Ditto III of 1884 ...	5,231	3	7	...	10	3
	16	Golaghat Union ...	Ditto V of 1876 ...	2,236	1	5	...	6	1
	17	Nazira „ ...	Ditto ditto ...	2,289	...	6	...	6	1
		Total ...	.....	15,520	7	21	4	32	8
Lakhimpur ...	18	Dibrugarh ...	Bengal Act III of 1884 ...	14,563	3	2	9	14	4
		Divisional Total for 1913-14.	.....	75,861	21	47	42	110	28
		Grand Total for 1913-14.	.....	1,25,552	37	98	62	197	50
		Grand Total for 1912-13.	.....	*117,880*	*33*	*74*	*60*	*167*	*45*

I.

during the year ending the 31*st March* 1914.

Committee.			Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
(*f*)	(*g*)	(*h*)						
Non-official.	Europeans.	Indians.						
11	12	13	14	15	16	17	18	19
11	3	12	19	2	43·42	64·11	58·59	
3	1	5	5	...	100·00	73·33	86·66	
14	4	17	24	2	71·71	68·72	72·63	
14	1	14	22	4	40·90	44·43	44·24	
9	1	11	14(a)	1	76·19	61·11	64·88	(*a*) Excludes one meeting of the Union Panchayats.
9	2	10	17	...	80·40	58·82	64·22	
9	...	12	9	...	81·48	65·43	69·44	
41	4	47	62	5	69·74	57·46	60·70	
10	7	8	8	...	62·50	57·50	59·17	
65	15	72	94	7	69·27	60·68	63·88	
9	3	9	16	...	37·33	72·88	63·99	
8	...	10	15	1	10·66	58·66	49·06	
17	3	19	31	1	23·49	65·77	56·53	
7	2	7	19	1	28·50	75·85	65·33	
7	1	9	17	...	12·35	53·52	41·17	
14	3	16	36	1	20·42	64·68	53·25	
9	3	9	12	...	77·77	63·88	67·35	
8	2	9	9	...	62·96	65·27	64·64	
7	2	8	8	...	45·66	62·42	57·39	
7	3	7	15	2	31·11	64·76	54·66	
5	1	5	6	...	100·00	76·66	80·55	
5	2	4	4	...	100·00	75·00	79·16	
24	8	24	33	2	69·19	69·71	67·94	
10	3	11	12	...	11·75	61·83	47·52	
82	22	88	133	4	47·09	66·43	60·98	
147	37	160	227	11	55·72	64·19	62·11	
122	*39*	*128*	*184*	*17*	*60·04*	*63·97*	*66·85*	

FORM

Statement showing the Income of the Municipalities in Assam

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	Municipal rates						
				Oct						
				(a)	(b)	(c)	(d)	(e)	(f)	(g)
				Class I (Articles of food or drink for men and animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).	Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (cloth).
1	2	3	4	5	6	7	8	9	10	11
SURMA VALLEY AND HILL DISTRICTS.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cachar ...	1	Silchar ...	83,790	...	...	...	...	...	...	...
	2	Hailakandi Union.	2,256(a)	...	...	...	...	...	...	...
		Total ...	86,046	...	...	...	...	...	...	...
Sylhet ...	3	Sylhet ...	12,569(b)	...	...	...	...	...	...	...
	4	Habiganj ...	5,330	...	...	...	...	...	...	...
	5	Karimganj ...	...	...	...	...	...	...	...	...
	6	Sunamganj ...	...	...	...	...	...	...	...	...
		Total ...	17,899	...	...	...	...	...	...	...
Khasi and Jaintia Hills.	7	Shillong ...	17,344	...	...	...	...	...	...	...
		Divisional Total for 1913-14.	1,21,289	...	...	...	...	...	...	...
ASSAM VALLEY DISTRICTS.										
Goalpara ...	8	Dhubri ...	28,571	...	...	...	...	...	...	...
	9	Goalpara ...	1,019	...	...	...	...	...	...	...
		Total ...	29,590	...	...	...	...	...	...	...
Kamrup ...	10	Gauhati ...	15,805 c)	...	...	...	...	...	...	...
	11	Barpeta ...	4,053	...	...	...	...	...	...	...
		Total ...	19,858	...	...	...	...	...	...	...
Darrang ...	12	Tezpur ...	4,255(d)	...	...	...	...	...	...	...
Nowgong ...	13	Nowgong ...	281	...	...	...	...	...	...	...
Sibsagar ...	14	Sibsagar Station	4,446	...	...	...	...	...	...	...
	15	Jorhat ...	2,050(e)	...	...	...	...	...	...	...
	16	Golaghat Union	23,575	...	...	...	...	...	...	...
	17	Nazira ,,	6,490	...	...	...	...	...	...	...
		Total ...	36,561	...	...	...	...	...	...	...
Lakhimpur ...	18	Dibrugarh ...	6,578	...	...	...	...	...	...	...
		Divisional Total	97,123	...	...	...	...	...	...	...
		Grand Total for 1913-1914.	2,18,412	...	...	...	...	...	...	...
		Grand Total for 1912-13.	*1,90,133*	...	...	...	...	...	...	...

and taxes.

rol.									
(h) Class VIII (Metals).	(i) Composition for Octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	8,046	748	...	4,050	...	...	3,498
...	...	...	...	...	...	...	...	...	...
...	...	...	8,046	748	...	4,050	...	...	3,498
...	...	...	2,495	1,111	...	9,150	...	...	9,393
...	...	...	500	...	...	882	...	...	...
...	...	...	1,501	...	...	2,035	...	...	693
...	...	...	143	...	...	222	...	...	...
...	...	...	4,639	1,111	...	12,289	...	...	10,086
...	...	...	20,159	1,185	...	...	10,031*	...	8,614
...	...	...	32,844	3,044	...	16,339	10,031	...	22,198
...	...	...	5,016	661	...	...	...	...	5,448
...	...	...	453	1,100	...	532	...	...	1,622
...	...	...	5,469	1,761	...	532	...	...	7,070
...	...	...	11,798	3,030	...	380	15,019	...	6,511
...	...	...	5,611	612	...	865	...	...	...
...	...	...	17,409	3,642	...	1,245	15,019	...	6,511
...	...	...	4,755	1,162	...	155	...	...	4,245
...	...	...	2,530	971	...	1,134	...	...	...
...	...	...	3,248	485	...	1,713	...	...	1,658
...	...	...	5,656	1,855	...	...	...	...	1,793
...	...	...	...	...	...	84	...	...	...
...	...	...	1,414	...	...	1,383	...	...	...
...	...	...	10,318	2,340	...	3,180	...	...	3,451
...	...	...	12,606	4,061	...	479	...	...	9,825
...	...	...	53,087	13,937	...	6,725	15,019	...	31,102
...	...	...	85,931	16,981	...	23,064	25,050	...	53,300
...	...	...	*77,623*	*14,510*	...	*19,014*	*22,332*	...	*42,365*

† Includes Rs. 360 Contribution by Military Authorities for aqueduct.

Municipal rates and taxes—*concld.*			Total rates and taxes.	Realisations under special Acts.					
Other taxes (to be specified in detail, *e.g.*, servant's tax, pilgrim tax, etc., in as many columns as may be necessary).						From other sources (to be specified in detail in as many columns as may be necessary).			
Tax on persons according to their circumstances and property.	Current tax.	Warrant fees.		From pounds.	From hackney carriages.	Warrant fees.	Vaccination fees.	Petroleum fees.	Total.
22	22(*a*)	22(*b*)	23	24	25	26	26(*a*)	26(*b*)	27
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	10	16,352	758	15	...	6	246	1,025
549	...	...	549	350	...	...	...	...	350
549	...	10	16,901	1,108	15	...	6	246	1,375
7,201	...	11	29,361	638	75	...	9	...	722
2,338	...	17	3,727	669	...	...	...	...	669
...	...	...	4,229	...	...	...	...	...	...
764	...	...	1,129	...	...	...	...	...	...
10,303	...	28	38,456	1,307	75	...	9	...	1,391
...	...	251	40,240	461	...	...	...	21	482
10,852	...	289	95,597	2,876	90	...	15	267	3,248
...	...	...	11,125	500	...	...	203	20	723
3,942	...	...	7,649	1,075	...	13	31	200	1,319
3,942	...	...	18,774	1,575	...	13	234	220	2,042
...	...	...	36,738	4,614	137	256	32	...	5,039
...	...	...	7,088	1,609	...	65	...	...	1,674
...	...	...	43,826	6,223	137	321	32	...	6,713
...	...	...	10,317	2,489	...	48	81	...	2,618
...	...	...	4,635	2,108	...	14	...	...	2,122
...	...	...	7,104	927	...	77	...	...	1,004
...	...	...	9,304	1,743	...	42	...	...	1,785
10	1,997	15	2,106	1,042	153	...	...	...	1,195
...	...	...	2,797	1,152	...	...	...	...	1,152
10	1,997	15	21,311	4,864	153	119	...	...	5,136
...	...	...	26,971	898	...	101	1	...	1,000
3,952	1,997	15	1,25,834	18,157	290	616	348	2.0	19,631
14,804	1,997	304	2,21,431	21,033	380	616	363	487	22,879
15,465	...	*467*	*1,91,776*	*19,428*	*203*	*340*	*589*	*164*	*20,724*

Revenue derived from municipal property and powers apart from taxation.									
Rents of lands, houses, serais (rest-houses), dák bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).		
							From burning ghats and burial grounds.	Process fees.	Royalty on stones.
28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
393	...	...	325	...	4,510	...	...	...	...
...	...	255	...	...	2,107	...	...	...	...
393	...	255	325	...	6,617	...	...	...	...
468	...	8	...	...	...	...	...	...	...
23	...	273	...	...	...	...	...	...	...
...	18	175	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
491	18	456	...	...	...	...	...	...	...
372	...	...	...	...	993	...	...	...	...
1,256	18	711	325	...	7,610	...	...	...	...
565	140	...	...	...	5,708	...	...	...	...
...	19	242	44	...	...	...	...	...	...
565	159	242	44	...	5,708	...	...	...	...
54	1,044	37	171	...	8,309	...	120	...	...
...	52	394	162	...	468	...	...	...	...
54	1,096	431	333	...	8,777	...	120	...	...
...	101	...	...	...	4,807	...	31	...	...
65	81	1,387	30	...	623	...	152	63	62
63	...	42	219	...	930	...	...	...	...
...	...	...	...	...	3,587	...	...	...	...
...	9	...	...	...	2,035	...	8	...	...
1	...	...	...	...	163	...	...	...	...
64	9	42	219	...	6,715	...	8	...	...
6,966	171	...	36	...	6,247	...	14	...	...
7,714	1,617	2,102	662	...	32,877	...	325	63	62
8,970	1,635	2,813	987	...	40,487	...	325	63	62
6,967	*1,675*	*6,169*	*1,585*	...	*36,261*	...	*35*	*54*	*66*

Revenue derived from municipal property and powers apart from taxation—*concld.*

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.
	For general purposes.	For educational purposes.	For medical purposes.		
36	37	38	39	40	41
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
99	...	...	...	...	5,327
15	...	...	...	...	2,377
114	...	...	...	...	7,704
151	...	...	...	...	627
23	...	...	...	...	319
14	...	...	...	...	207
1	...	...	...	...	1
189	...	...	...	...	1,151
331	...	...	...	...	1,696
634	...	...	...	...	10,554
139	...	...	...	...	6,552
101	...	...	...	...	406
240	...	...	...	...	6,958
285	...	...	...	...	10,020
116	...	...	...	...	1,192
401	...	...	...	...	11,212
181	...	...	...	...	5,120
40	...	...	...	...	2,503
461	...	...	...	...	1,715
230	...	...	...	...	3,817
85	...	...	...	...	2,137
30	...	...	...	...	194
806	...	...	...	...	7,863
712	...	...	...	...	14,146
2,380	...	...	...	...	47,802
3,014	...	...	...	...	58,356
3,503	...	...	...	...	56,315

Grants and contributions (for general and special purposes).									
From Government.			From Local funds.			From other sources.			Total.
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
13,455	300	...	...	...	...	...	...	120	13,875
9,374	...	...	...	...	...	...	...	...	9,374
22,829	300	...	...	...	...	...	...	120	23,249
5,000	465	220	...	...	...	...	...	...	5,685
2,000	59	...	500	...	...	...	...	...	2,559
3,500	...	...	1,000	...	...	...	...	...	4,500
1,000	...	...	1,500	...	...	...	...	...	2,500
11,500	524	220	3,000	...	...	...	...	...	15,244
32,744	...	...	...	...	...	...	...	...	32,744
67,073	824	220	3,000	...	...	...	...	120	71,237
4,000	48	...	...	...	...	...	...	...	4,048
1,000	751	...	300	...	...	300	49	...	2,400
5,000	799	...	300	...	...	300	49	...	6,448
35,498	325	...	...	...	...	...	...	...	35,823
12,654	13,159	...	...	...	...	...	...	...	25,813
48,152	13,484	...	...	...	...	...	...	...	61,636
7,500	100	...	1,000	100	...	...	200	...	8,900
10,135	716	...	...	...	...	...	...	...	10,851
5,000	1,533	...	...	...	...	...	...	...	6,533
11,940	1,078	...	...	...	...	...	...	...	13,018
7,500	76	...	...	...	...	...	...	...	7,576
...	...	...	...	...	...	...	...	...	...
24,440	2,687	...	...	...	...	...	...	...	27,127
8,000	4,254	...	...	...	...	...	...	...	12,254
1,03,227	22,040	...	1,300	100	...	300	249	...	1,27,216
1,70,300	22,864	220	4,300	100	...	300	249	120	1,98,453
2,34,152	*4,425*	*220*	*4,342*	*100*	*18*	*300*	*200*	*2,500*	*2, 46,757*

Miscellaneous.			Total income of year excluding opening balance.	Extraordinary and debt.					
					Loans			Advances.	
Recoveries on account of services rendered to private individuals.	Other items.	Total.		Sale-proceeds of Government securities and withdrawals from Savings Bank.	From Government.	Raised in the open market.	Realisations of Sinking fund for repayment of loans.	Permanent.	Other.
52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6	141	147	36,726	...	...	...	...	...	...
...	5	5	12,655	...	...	...	...	...	...
6	146	152	49,381	...	...	...	...	...	...
...	632	632	37,027	...	...	...	...	...	...
...	28	28	7,312	...	...	...	...	...	88
...	...	...	8,936	...	...	...	...	...	...
...	...	...	8,630	...	...	...	...	...	...
...	660	660	56,905	...	...	...	...	...	88
29	670	699	75,861	...	...	...	1,440	...	21
35	1,476	1,511	1,82,147	...	...	...	1,440	...	109
...	657	657	23,105	...	25,000	...	...	...	...
...	12	12	11,786	...	...	...	...	...	...
...	669	669	34,891	...	25,000	...	...	...	...
252	348	600	88,220	...	10,000	...	...	...	...
...	159	159	35,926	...	...	...	...	...	...
252	507	759	1,24,146	...	10,000	...	...	...	...
555	190	745	27,700	...	...	...	...	...	...
151	...	151	20,262	...	...	...	...	60	...
36	298	334	16,690	...	...	...	...	...	...
...	140	140	28,064	...	...	...	...	...	...
...	229	229	13,243	...	...	...	...	...	...
...	16	16	4,159	...	...	...	...	...	...
36	683	719	62,156	...	...	...	...	...	...
344	230	574	54,945	...	...	...	...	50	...
1,338	2,279	3,617	3,24,100	...	35,000	...	...	110	...
1,373	3,755	5,128	5,06,247	...	35,000	...	1,440	110	109
1,430	*4,460*	*5,890*	*5,21,462*	...	...	...	*1,480*	*60*	*19*

4f

II.

during the year ending 31*st March* 1914.

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
385	385	37,111	1,20,901	1 13 9	4 2 11	
...	...	12,655	14,911	0 6 0	8 10 6	(*a*) Includes Rs. 45 realised on the 31st March 1913, but credited into the treasury on the 1st April 1913.
385	385	49,766	1,35,812	1 10 5	4 13 1	
3,689	3,689	40,716	53,285	2 0 6	2 9 0	(*b*) Excludes an imprest of Rs. 20 held by the Chairman, but includes Rs. 142 realised during 1912-13 and credited into the treasury in 1913-14.
298	387	7,699	13,029	0 9 7	1 2 9	
229	229	9,165	9,165	1 6 2	2 14 10	
...	...	3,630	3,630	0 3 11	0 12 7	
4,217	4,305	61,210	79,109	1 5 8	2 0 1	
1,849	3,310	79,171	96,515	3 10 2	6 13 8	
6,451	8,000	1,90,147	3,11,436	1 14 9	3 10 8	*Detail given in Appendix F.
700	25,700	48,805	77,376	1 14 7	3 15 8	
...	...	11,786	12,805	1 4 6	1 15 7	
700	25,700	60,591	90,181	1 9 6	2 15 5	
3,155	12,155	1,00,375	1,16,180	2 15 1	7 1 1	(*c*) Excludes Rs. 3,297 as unclaimed cheques.
291	291	36,217	40,270	0 10 6	3 5 6	
2,446	12,446	1,36,592	1,56,450	1 14 2	5 5 6	
198	198	27,898	32,153	1 14 9	5 2 9	(*d*) Includes Rs. 50 as permanent advance.
...	60	29,322	20,603	0 13 7	3 11 8	
...	...	16,690	21,136	1 3 8	2 14 3	
130	130	28,194	30,244	1 12 5	5 5 10	(*e*) Excludes Rs. 46 as uncashed cheques.
129	129	13,372	36,947	0 15 1	5 14 9	
70	70	4,229	10,719	1 3 6	1 13 1	
329	329	62,485	99,046	1 5 11	4 0 1	
2,007	2,057	57,002	63,580	1 13 7	3 12 8	
5,680	40,790	3,64,890	4,62,013	1 10 6	4 4 4	
12,131	48,790	5,55,037	7,73,449	1 12 2	4 0 6	
4,983	*6,698*	*5,28,160*	*7,18,293*	*1 10 0*	*4 6 4*	

FORM

Statement showing the Expenditure of the Municipalities in Assam

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	General administration and collection charges.							
			General administration—office establishment, inspection, Honorary Magistrate's establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of lands.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
SURMA VALLEY AND HILL DISTRICTS.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cachar ...	1	Silchar ...	1,112	897	...	...	...	...	...	2,009
	2	Hailakandi Union	14	468	...	...	...	...	...	482
		Total ...	1,126	1,365	...	...	...	...	...	2,491
Sylhet ...	3	Sylhet ...	1,228	1,592	...	...	9	...	...	2,829
	4	Habiganj ...	492	348	...	...	...	...	...	840
	5	Karimganj ...	1,009	180	...	28	...	...	...	1,217
	6	Sunamganj ...	36	26	...	...	...	...	...	62
		Total ...	2,765	2,146	...	28	9	...	...	4,948
Khasi and Jaintia Hills.	7	Shillong ...	1,143	1,750	...	...	...	...	...	2,893
		Divisional Total for 1913-14.	5,034	5,261	...	28	9	...	...	10,332
ASSAM VALLEY DISTRICTS.										
Goalpara ...	8	Dhubri ...	796	591	...	...	...	...	...	1,387
	9	Goalpara ...	473	688	...	...	...	...	...	1,161
		Total ...	1,269	1,279	...	...	...	...	...	2,548
Kamrup ...	10	Gauhati ...	1,723	1,563	...	...	145	...	...	3,431
	11	Barpeta ...	554	512	453	...	...	...	...	1,519
		Total ...	2,277	2,075	453	...	145	...	...	4,950
Darrang ...	12	Tezpur ...	667	947	...	15	...	...	...	1,629
Nowgong ...	13	Nowgong ...	527	765	821	4	13	...	...	2,130
Sibsagar ...	14	Sibsagar Station	813	388	149	...	113	...	...	1,463
	15	Jorhat ...	1,232	422	...	...	...	...	...	1,654
	16	Golaghat Union...	508	422	...	...	...	...	...	930
	17	Nazira ...	573	583	68	...	26	...	...	1,250
		Total ...	3,126	1,815	217	...	139	...	...	5,297
Lakhimpur ...	18	Dibrugarh ...	1,819	1,095	...	...	...	...	...	2,914
		Divisional Total 1913-14.	9,685	7,976	1,491	19	297	...	...	19,468
		Grand Total for 1913-14.	14,719	13,237	1,491	47	306	...	...	29,800
		Grand Total for 1912-13.	*13,105*	*13,105*	*1,371*	*1*	*251*	*79*	...	*27,912*

Public safety.				Public health and convenience.					
					Water-supply.		Drainage.		
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road-cleaning and watering) and latrines.
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	2,848	...	...	2,848	...	289	...	1,842	15,253
...	300	...	...	300	1,046	226	...	112	982
...	3,148	...	...	3,148	1,046	515	...	1,454	16,235
...	1,497	...	...	1,497	...	1,345	...	1,463	9,925
...	633	...	...	633	86	146	157	41	2,627
...	1,077	...	...	1,077	80	62	82	...	2,324
...	48	...	...	48	...	19	...	50	109
...	3,255	...	...	3,255	166	1,572	239	1,554	14,985
...	6,735	...	152	6,887	...	19,348	3,770	270	28,244
...	13,138	...	152	13,290	1,212	21,435	4,009	3,278	59,464
...	1,488	...	33	1,521	...	1,453	...	899	6,095
...	318	...	...	318	...	691	...	385	2,112
...	1,806	...	33	1,839	...	2,144	...	1,284	8,207
...	2,121	...	40	2,161	15,259	17,018	...	31	22,919
...	250	...	...	250	434	...	...	...	1,938
...	2,371	...	40	2,411	15,693	17,018	...	31	24,857
4	1,437	...	1	1,442	150	208	...	1,316	6,744
11	237	...	...	248	1,886	213	...	408	6,214
...	795	...	...	795	...	3,736	...	194	4,067
...	669	...	22	691	...	5,401	...	449	7,540
...	457	...	...	457	22,961	1,228	...	538	1,321
...	201	...	7	208	...	100	...	85	117
...	2,122	...	29	2,151	22,961	10,465	...	1,266	13,045
...	1,900	...	...	1,900	...	552	293	1,395	14,663
15	9,873	...	103	9,991	40,690	30,600	293	5,700	73,730
15	23,011	...	255	23,281	41,902	52,035	4,302	8,978	1,33,194
59	*12,442*	...	*224*	*13,725*	*1,17,741*	*28,245*	*5,540*	*8,472*	*1,14,515*

Hospitals and dispensaries.	Plague charges.	Other sanitary requirements.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens and experimental cultivation.
22	23	23(a)	24	25	26	27	28
Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
1,328	...	...	84	486	16	...	269
250	...	23	...	252	...	...	51
1,578	...	23	84	738	16	...	320
3,029	...	...	95	...	...	...	...
180	...	147	23	...	...	...	...
100	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
3,309	...	147	118	...	...	...	...
469	...	...	192	923	100	...	825
5,356	...	170	394	1,661	116	...	1,145
578	...	...	...	615	317	...	85
317	...	...	63	...	260	23	...
895	...	...	63	615	577	23	85
1,868	...	...	161	3,176	1,849	327	445
750	...	...	155	...	582	...	...
2,618	...	...	316	3,176	2,431	327	445
445	1,279	...	151	2,175	535	2	517
540	...	...	51	33	621	29	...
300	...	...	...	34	291	...	64
1,480	256	...	...	246	472	49	172
180	...	...	...	127	294	70	...
165	...	...	...	257	293	...	...
2,125	256	...	...	664	1,350	119	236
1,549	...	...	196	110	490	...	1,548
8,172	1,535	...	777	6,773	6,004	500	2,831
13,628	1535	170	1,171	8,434	6,120	500	3,976
14,397	*3,414*	...	*1,157*	*10,926*	*5,354*	*199*	*3,062*

convenience—*concld.*

Veterinary charges.	Registration of births and deaths.	Public works.				Total.
		Establishment.	Buildings.	Roads.	Stores.	
29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	120	994	...	10,504	...	30,685
...	...	...	...	8,674	20	11,636
...	120	994	...	19,178	20	42,321
...	130	1,235	134	13,999	...	31,355
...	...	89	...	461	...	3,907
...	...	121	1,418	1,307	83	5,577
...	...	31	...	57	4	270
...	130	1,426	1,552	15,824	87	41,109
...	...	1,618	625	13,284	...	69,668
...	250	4,038	2,177	48,286	107	1,53,098
...	...	657	12,192	1,170	...	24,061
...	...	448	...	2,873	4	7,176
...	...	1,105	12,192	4,043	4	31,237
...	...	1,230	675	10,872	158	75,988
...	...	780	240	11,807	53	16,789
...	...	2,010	915	22,679	211	92,727
...	...	1,136	461	6,620	301	22,040
...	...	648	226	2,755	...	13,624
...	...	892	194	2,857	...	12,569
50	...	930	...	5,175	...	22,220
...	...	449	90	1,989	31	29,278
...	...	...	...	327	1	1,345
50	...	2,211	284	10,348	32	65,412
...	...	1,066	3,535	9,159	278	34,834
50	...	8,176	17,613	55,604	836	2,59,874
50	250	12,214	19,790	1,03,890	983	4,12,972
...	*270*	*11,456*	*8,496*	*74,007*	*1,163*	*4,08,417*

Public instruction.				Contributions.	Miscellaneous			
					Interest on loans.			
Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes (Leper Asylum, Sylhet).	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.
36	37	38	39	40	41	42	43	44
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
1,127	1,648	100	2,875	203	...	...	...	...
...	315	...	315	...	...	...	...	...
1,127	1,963	100	3,190	203	...	...	...	...
...	2,335	310	2,645	610	...	...	...	...
263	60	...	323	...	...	...	...	...
64	...	...	64	...	...	...	...	...
...	...	...	...	...	...	...	...	...
327	2,395	310	3,032	610	...	...	...	...
...	576	...	576	...	...	...	...	...
1,454	4,934	410	6,798	813	...	...	...	...
2,002	...	...	2,002	...	...	...	...	...
...	1,761	120	1,881	...	...	...	...	...
2,002	1,761	120	3,883	...	...	...	...	...
...	4,080	555	4,635	...	...	366	...	18
...	9,304	...	9,304	...	...	...	...	...
...	13,384	555	13,939	...	...	366	...	18
888	648	488	1,524	...	...	...	...	724
605	198	60	863	...	...	...	...	140
941	240	...	1,181	...	...	...	...	43
2,769	...	...	2,769	...	...	...	...	...
...	432	...	432	...	...	...	...	...
...	110	...	110	...	...	...	...	...
3,710	782	...	4,492	...	...	...	...	43
1,878	360	...	2,238	...	...	...	...	364
8,583	17,133	1,223	26,939	...	...	366	...	1,289
10,037	22,067	1,633	33,737	813	...	366	...	1,289
8,969	*10,221*	*1,566*	*20,756*	*1,507*	...	*449*	...	*649*

laneous.

Other items (to be specified in detail in as many columns as may be necessary).			Total.	Total expenditure.
Miscellaneous.	Law charges.	Total.		
45	45(a)	46	47	48
Rs.	Rs.	Rs.	Rs.	Rs.
672	...	672	672	39,292
...	...	...	...	12,733
672	...	672	672	52,025
166	143	309	309	39,245
280	...	280	280	5,983
114	...	114	114	8,049
2	...	2	2	382
562	143	705	705	53,659
575	...	575	575	80,599
1,809	143	1,952	1,952	1,86,283
199	832	1,031	1,031	30,002
...	223	223	223	10,759
199	1,055	1,254	1,254	40,761
...	1,279	1,279	4,663	87,878
66	60	126	126	27,938
66	1,339	1,405	1,789	1,15,816
25	389	414	1,138	27,773
...	...	...	149	17,005
177	149	326	369	16,377
...	75	75	75	27,409
...	...	...	...	31,097
31	...	31	31	2,944
208	224	432	475	77,827
2,876	...	2,876	3,240	45,126
3,374	3,007	6,381	8,036	3,24,308
5,183	3,150	8,333	9,988	5,10,591
10,977	*1,881*	*12,858*	*13,956*	*4,91,273*

Extraordinary and debt.							
Investments.				Advances.			
In securities (other than for Sinking funds).	In Savings Bank.	Payment to Sinking fund.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.
49	50	51	52	53	54	55	56
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	55	55
...	...	...	...	...	...	31	31
...	...	...	...	...	...	86	86
...	...	...	...	30	...	...	30
...	...	...	...	...	100	159	259
...	...	...	...	15	...	...	15
...	...	...	...	...	...	...	...
...	...	...	...	45	100	159	304
...	...	...	1,120	...	...	2,953	4,073
...	...	...	1,120	45	100	3,198	4,463
...	...	...	...	...	...	59	59
...	...	...	...	...	...	...	...
...	...	...	...	...	...	59	59
...	...	...	2,161	...	...	82	2,243
...	37	...	...	...	...	...	37
...	37	...	2,161	...	...	82	2,280
...	...	...	...	...	...	90	90
...	...	...	...	60	...	...	60
...	...	...	...	...	...	...	...
...	...	...	...	...	...	130	130
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	130	130
...	...	...	...	50	...	3,532	3,582
...	37	...	2,161	110	...	3,893	6,201
...	37	...	3,281	155	100	7,091	10,664
...	...	...	*4,757*	*110*	*230*	*3,484*	*8,581*

No. III.

during the year ending 31*st March* 1914.

Total disbursement.	Balance. Deposits.	Balance. Actual balance.	Balance. Total.	Grand Total.	Remarks.
57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	
39,347	...	81,554	81,554(*a*)	1,20,901	(*a*) Excludes an imprest of Rs. 100 but includes a subvention of Rs. 76,658 for water-supply.
12,764	...	2,147	2,147(*b*)	14,911	(*b*) Excludes an imprest of Rs. 40 but includes Rs. 99 realised on 31st March 1914 and credited into the treasury on 1st April 1914.
52,111	...	83,701	83,701	1,35,812	
39,275	4,404	9,606	14,010(*c*)	53,285	(*c*) Excludes an imprest of Rs. 50.
6,242	...	6,787	6,787(*d*)	13,029	(*d*) Excludes an imprest of Rs. 15.
8,064	229	872	1,101	9,165	
382	...	3,248	3,248	3,6 0	
53,963	4,633	20,513	25,146	79,109	
84,672	20	11,823	11,843(*e*)	96,515	(*e*) Excludes an imprest of Rs. 50.
1,90,746	4,653	1,16,037	1,20,690	3,11,436	
30,061	41	47,274	47,315	77,376	
10,759	...	2,046	2,046	12,805	
40,820	41	49,320	49,361	90,181	
90,121	...	26,059	26,059(*f*)	1,16,180	(*f*) Excludes Rs. 3,805 as uncashed cheques.
27,975	...	12,295	12,295	40,270	
1,18,096	...	38,354	38,354	1,56,450	
27,863	...	4,290(*g*)	4,290	32,153	(*g*) Includes an imprest of Rs.
17,065	...	3,538	3,538	20,603	
16,377	...	4,759	4,759(*h*)	21,136	(*h*) Difference of Rs. 155 with the Comptroller's figure is due to the advance *kist* of Sibsagar station *hat*. The amount was credited to the Nazira Union by the Sadr Treasury.
27,539	...	2,705	2,705	30,244	
31,097	45	5,805	5,850(*i*)	36,947	(*i*) Includes Rs. 45 as surplus pound receipts which has subsequently been refunded to the owners.
2,944	...	7,775	7,775(*j*)	10,719	(*j*) Excludes Rs. 155 originally credited under personal deposit. It has subsequently been adjusted under the proper head.
77,957	45	21,044	21,089	99,046	
48,708	...	14,872	14,872(*k*)	63,580	(*k*) Excludes Rs. 1,957 as uncashed cheques.
3,30,509	86	1,31,418	1,31,504	4,62,013	
5,21,255	4,739	2,47,455	2,52,194	7,73,449	
4,99,854	*2,630*	*2,15,809*	*2,18,439*	*7,18,293*	

RESOLUTION

ON THE

ANNUAL REPORTS ON THE WORKING OF MUNICIPALITIES

IN

ASSAM

DURING THE YEAR

1914-15.

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1915.

Price One Rupee.] [*Price* 1*s.* 6*d.*

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Resolution on the Annual Reports on the working of Municipalities in Assam during the year 1914-15.

Extract from the Proceedings of the Chief Commissioner in the Municipal Department, No. 5152M., dated Shillong, the 22nd November 1915.

READ—

The reports from Commissioners of Divisions on the working of Municipalities in Assam during the year 1914-15.

RESOLUTION.

THE municipal institutions of the province consisted of twelve Municipalities under Act III (B.C.) of 1884 and two Municipalities, one Station and four Unions under Act V (B.C.) of 1876. The Maulvi Bazar Union, which was constituted late in the year 1913-14, came into active existence from the beginning of 1914-15. Since the close of the year Act III (B.C.) of 1884 has been introduced into the Nowgong Municipality instead of Act V (B.C.) of 1876, and two Unions, *viz.*, one at Mangaldai and another at North Lakhimpur, have been constituted under Act V (B.C.) of 1876.

During the year the provisions of Part X of Act III (B.C) of 1884 were extended to the Habiganj Municipality and those of Part IX of the same Act to the Sunamganj Municipality, while the provisions of certain sections of Part VI were extended to the Habiganj and Jorhat Municipalities. Orders were issued, under section 346 of Act III of 1884 and under section 295 of Act V of 1876, to certain Municipalities to provide for the registration of births and deaths within their jurisdictions in accordance with the provisions of the Bengal Births and Deaths Registration Act, IV of 1873, or any other similar Act for the time being in force. The Bengal Births and Deaths Registration Act, IV of 1873, was extended to the Maulvi Bazar and Nazira Unions and Act V of 1861 (Police Act), Act IV (B.C.) of 1873 (the Bengal Births and Deaths Registration Act), Act I (B.C.) of 1869 (the Bengal Cruelty to Animals Act), Act XIII of 1880 (the Vaccination Act), and Act V(B.C.) of 1880 (the Bengal Vaccination Act) were extended to the Nowgong Municipality. The boundaries of the Tezpur Municipality were revised, certain amendments were made to the election rules of all Municipalities, and additional bye-laws framed by the Commissioners of the Jorhat Municipality were confirmed. In compliance with the recommendations of the Commissioners of the Barpeta Municipality two places within that Municipality were declared bazars under section 300 of Bengal Act V of 1876. Municipal Commissioners are elected in eight and the Chairman in four Municipalities. A general election was held during the year in one Municipality.

Meetings.

The number of meetings held by Municipal bodies rose from 216 to 236. The average percentage of attendance was 61·07 as against 62·11 in the preceding year. Seven Municipalities failed to hold at least one meeting in each month.

Taxation.

2. The tax on holdings was levied in eleven Municipalities, the alternative tax on persons being in force in the remaining eight. Latrine fees were realised in fifteen and a water-rate in two towns. General or partial revisions of assessment were carried out in seven Municipalities, but resulted in substantial increase of income only at Gauhati (where an increase of Rs. 1,749 under house tax, Rs. 499 under latrine tax, and Rs. 1,359 under water-rate was obtained), at Silchar and at Barpeta. At Nowgong an enhancement of the rate at which the tax on holdings is levied produced Rs. 525. The number of rate-payers rose, mainly owing to the establishment of a Union at Maulvi Bazar, from 21,330 to 22,152, and the percentage of rate-payers to the total urban population was 17·31 against 17·01 in the previous year. The average incidence of taxation for the province per head of population remained almost stationary, being Re. 1-12-8 against Re. 1-12-2 in the

preceding year. The Commissioner, Surma Valley and Hill Districts, gives an interesting statement showing for the Municipalities of his division the incidence of taxation, excluding taxes levied on Government buildings. The lightness of the incidence, thus calculated, in Shillong in comparison with the facilities enjoyed by the ratepayers, is a point which will require consideration in view of the plea of poverty which is not infrequently the reply of this Municipality to suggestions for improvements involving increased expenditure.

Collections.

3. The percentage of total collections on the current demand fell from 98·70 to 92·30 in the year under report. The falling off is very unsatisfactory, and the Chief Commissioner takes the opportunity of impressing upon all Chairmen the importance of exercising strict supervision over the collecting staff. A regular scrutiny of the collection registers and a prompt and systematic issue of notices of demand and warrants of attachment will invariably result in nearly the whole demand being realised within the year. Practically the whole of the demand was realised at Dhubri, Goalpara, Nowgong, and Golaghat. The Dibrugarh Municipality ended the year with a very large outstanding balance and the percentage of its collections was only 63·33 on the current demand. The record of this Municipality is not good, and extensive embezzlements by the municipal employees have been recently discovered, which can only be attributed to negligence on the part of the controlling authorities in the past. It is only fair, however, to say that the present Chairman and Vice-Chairman have shown very commendable activity, and the Chief Commissioner trusts that their efforts to put the municipal administration of the town on a sound footing will be successful. Collection was also bad at Silchar and Nazira, and the outstanding balances in these places must be realised without further delay. In this connection it is noteworthy that the accounts of the Nazira Union were not inspected by the Deputy Commissioner, Sibsagar, in the course of the year. Small institutions like the Nazira Union require special help and supervision from the District Officer, and the Chief Commissioner hopes that the Deputy Commissioner will not again neglect his duties in this respect. Though large remissions were granted by the Sylhet Municipality, the percentage of total remissions on current demand for the whole province fell from 4·06 to 2·12.

Income.

4. The total income of municipal institutions, apart from opening balances and provincial grants, amounted to Rs. 3,26,822, or Rs. 13,959 more than the figures of the previous year. The newly-constituted Union at Maulvi Bazar is responsible for about half of the increase. The receipts from local sources rose from Rs. 3,07,794 to Rs. 3,20,652, the increase appearing chiefly under the heads "Tolls on ferries," "Conservancy," "Tax on persons," "Pounds," and "Revenue from markets." Receipts from Government grants rose from Rs. 1,93,384 to Rs. 3,88,013 owing to the substantial grants made for the execution of large improvement schemes which matured during the year. During the year the newly-constituted Municipalities of Habiganj, Karimganj, Sunamganj, and the Maulvi Bazar Union received initial grants of Rs. 7,500, Rs. 12,500, Rs. 9,400, and Rs. 2,600, respectively, from Government and subsidies of Rs. 500, Rs. 1,000, Rs. 1,500, and Rs. 1,000 from the Local Boards concerned.

Expenditure.

5. The total expenditure of the year amounted to Rs. 5,53,468 as compared with Rs. 5,21,255 in the year 1913-14. Excluding repayments of loans, advances, deposits, etc., the ordinary expenditure during the year amounted to Rs. 5,33,937, which represents an excess of Rs. 23,376 over the figures of the preceding year. The increase occurred mainly under the heads "Lighting" "Conservancy," and "Public instruction." The only heads of expenditure which call for special notice are the following :—

(*a*) *Water-supply.*—The capital outlay and maintenance charges on account of water-supply declined from Rs. 41,902 and Rs. 52,035 to Rs. 39,480 and Rs. 34,988 respectively. The Gauhati Municipality constructed a third filter bed and also made improvements to the tank of the secondary storage reservoir. The water-supply of the Golaghat Union, hitherto most defective, has been improved, some old tanks being considerably enlarged and others filled in. Piped water-supply schemes were sanctioned for Sylhet, Tezpur and Dhubri and large grants made by Government towards their execution early in the year, as noticed in last year's Resolution. The Dhubri scheme is under execution by the Public Works Department, and those at Silchar and Sylhet by Messrs. James Simpson & Co., Calcutta, while the Tezpur scheme will also be entrusted to a Calcutta firm. A grant of Rs. 4,100 was made to the Nazira Union for constructing two tanks at a cost of Rs. 8,200,

and the question of providing the balance is now under consideration. The Dibrugarh water-supply scheme is still pending and will probably have to be postponed owing to lack of funds. Since the close of the year the Sanitary Board has prepared two alternative water-supply schemes for the Goalpara Municipality and the Municipality has been asked to make an experimental boring in order to ascertain definitely whether a sub-artesian supply of water can be obtained. At the instance of the Mangaldai Union the Sanitary Board is preparing a small water-supply scheme for that town.

(*b*) *Public Works.*—The expenditure on public works during the year under review was Rs. 1,39,044 against Rs. 1,36,827 in the year 1913-14. The last instalment of the allotment of Rs. 75,000 for the improvement of communications in municipal areas, which was promised in 1912-13, was paid during the year. The Municipalities concerned made good use of the amounts placed at their disposal. The Dhubri Municipality spent Rs. 14,768 on the improvement of the municipal bazar, and the Gauhati Municipality Rs. 17,188 on the improvement of its existing metalled roads and the metalling of unmetalled ones.

(*c*) *Conservancy and drainage.*—The expenditure on conservancy rose from Rs. 1,33,194 to Rs. 1,44,365. Trained sanitary inspectors were appointed in ten Municipalities during the year. It is hoped that these appointments, the cost of which is met from provincial funds, will result in more efficient conservancy administration and in an improvement in the general healthiness of the towns.

In the Jorhat Municipality strenuous endeavours, which unfortunately proved only partially successful, were made to replace insanitary private latrines by others of a more cleanly and permanent nature. The Chief Commissioner hopes that the Commissioners will continue to insist on reform. Ultimate success is dependent on a proper and strict use of the powers vested in the Commissioners under section 332 of the Act. The Commissioners have also taken steps to provide a good type of public latrine and to extend the number of the same, but difficulties connected with the acquisition of land have stood in the way of rapid progress. A Government grant of Rs. 16,200 was made for the improvement of conservancy at Sylhet. In regard to this matter the Commissioner reports as follows :—

"The Chairman and certain more enlightened Commissioners did their best to utilise the special grant made to them, but throughout the year all their efforts were frustrated, first, by the refusal of the other Commissioners to agree to any extension of the latrine area in the town, and, secondly, by the weak manner in which each successive site selected either for latrine or for the location of sweepers' quarters was abandoned in deference to interested and clamorous opposition. Since the close of the year the Municipal Commissioners have, by an overwhelming majority, passed a resolution showing that they have at least realised their responsibilities. They have been personally congratulated by the Chief Commissioner, and it is to be hoped that there will be no looking back."

The Chief Commissioner regrets to notice the failure of the Municipal Commissioners at Habiganj to utilise the resources at their disposal and commends to their attention the remarks made by the Commissioner. The attention of the Silchar Municipality was drawn by the Deputy Sanitary Commissioner to the disadvantages of the present trenching ground which is situated over three miles from the town. The Chief Commissioner trusts that the Commissioners will be able to select a new and suitable site without avoidable delay. Since the close of the year a scheme for the reorganisation of the conservancy system of the Goalpara Municipality has been prepared and the problem of financing it is under consideration. Though the Municipalities are now paying more attention to their conservancy system, the arrangements in many Municipalities are still very defective and require considerable expenditure to bring them up to date. The receipts from the conservancy rate fall far short of requirements in almost all Municipalities, and the Chief Commissioner considers that the rate should in all such cases be raised till the receipts cover the actual expenditure involved.

The capital and maintenance charges on drainage were Rs. 4,579 and Rs. 10,655 against Rs. 4,302 and Rs. 8,978, respectively, in the preceding year. Minor improvements were effected in several Municipalities, but no great advance is possible until the present financial stringency disappears, and the Administration is again in a position to render financial assistance. The Gauhati Municipality has applied for a Government loan to finance the improvement of their drainage system, but a scrutiny of the municipal finances has shown that, unless it can increase its income from taxation, it is not in a position to incur further loan liabilities. The Commissioners of the Dibrugarh Municipality consider that the drainage scheme which has been prepared by the Sanitary Board is more urgent than the town water-supply scheme.

Neither project is, however, likely to mature till the present financial stringency is relieved. A scheme for improving the town of Karimganj has been prepared by the Sanitary Board, but it will probably be impossible to finance it at present. Since the close of the year a drainage scheme for the town of Jorhat has been administratively approved, and, no Government assistance being possible, it has been suggested that the Municipality should finance it by increasing the rates, which are at present very low.

Financial position and closing balances.

6. The aggregate closing balances of the Municipalities amounted to Rs. 4,29,226, or Rs. 1,77,032 in excess of those of the preceding year, and the actual balance, excluding the value of uncashed cheques, rose from Rs. 2,47,455 to Rs. 4,22,552, the Government grants for water-supply projects being mainly responsible for the high balance. At the close of the year three Municipalities had outstanding loans to meet, but the liabilities were not heavy, and on the whole the financial position of the Municipalities of the province was sound.

Audit and inspection.

7. The accounts of the Habiganj, Karimganj, Dhubri, Sibsagar, Jorhat, and Dibrugarh Municipalities and of the Golaghat and Nazira Unions were inspected by the Examiner of Local Accounts during the year. On the whole, there was some improvement in account matters, but it is still necessary to impress on all concerned the necessity for the strict observance of the instructions given in previous audit notes. A case of embezzlement was brought to light in the Dibrugarh Municipality. One of the culprits, the tax collector, was convicted and sentenced to 21 months' imprisonment and a fine of Rs. 1,200, and two other persons, the two collecting sarkars, are awaiting their trial.

Since the close of the year a set of simplified account rules has been prescribed for small towns, where the existing account rules are unnecessarily complicated, and has been introduced into the Unions at Nazira and Mangaldai.

During the year under report the Commissioner, Surma Valley and Hill Districts, inspected all the municipal offices in his Division, and the Commissioner, Assam Valley Districts, inspected the municipal offices of Jorhat, Tezpur, Nowgong, Dibrugarh, Golaghat and Gauhati. In spite of the standing orders on the subject, the Deputy Commissioners of Sylhet, Kamrup, Darrang and Sibsagar failed to inspect all the municipal offices in their districts. An explanation will be called for for this failure to comply with clear and oft-repeated orders. In the course of his recent rains tour the Chief Commissioner has inspected the municipal offices of Dibrugarh, Tezpur, Goalpara, Dhubri, Sylhet, Sunamganj Karimganj, and Silchar and has taken the opportunity to discuss local requirements and difficulties with the Municipal Commissioners. Much benefit followed from these informal conferences.

General.

8. The Chief Commissioner gratefully acknowledges the services of the gentlemen mentioned in the Commissioners' reports as having evinced special interest in municipal administration. Prominent among these is the late Mr. Manik Chandra Barua, whose well-known public spiritedness was nowhere more conspicuously displayed than in the conduct of the affairs of the Gauhati Municipality, of which he was the Chairman.

By order of the Chief Commissioner of Assam,

A. W. BOTHAM,

Second Secretary to the Chief Commissioner of Assam.

A. S. P. O. (F. & M.) No. 136—410—23-11-1915.

FORMS.

FORM

Statement showing the constitution of the Municipalities in Assam

Name of district.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of Members of				
					(a)	(b)	(c)	(d)	(e)
					Ex-officio.	Nominated.	Elected.	Total.	Official.
1	2	3	4	5	6	7	8	9	10
		SURMA VALLEY AND HILL DISTRICTS.							
Cachar ...	1	Silchar ...	Bengal Act III of 1884 ...	8,785	2	3	10	15	4
	2	Hailakandi Union...	Bengal Act V of 1876 ...	1,462	3	3	...	6	3
		Total ...	.....	10,247	5	6	10	21	7
Sylhet ...	3	Sylhet	Bengal Act III of 1884 ...	14,457	1	4	10	15	2
	4	Habiganj ...	Ditto ditto ...	6,249	2	10	...	12	3
	5	Karimganj ...	Ditto ditto ...	3,052	1	11	...	12	3
	6	Sunamganj ...	Ditto ditto ...	4,620	2	10	...	12	3
	7	Maulvi Bazar Union	Bengal Act V of 1876 ...	2,369	1	5	...	6	2
		Total ...	.....	30,747	7	40	10	57	13
Khasi and Jaintia Hills.	8	Shillong ...	Bengal Act III of 1884 ...	11,066	5	10	...	15	5
		Divisional Total for 1914-15.	.....	52,060	17	56	20	93	25
		ASSAM VALLEY DISTRICTS.							
Goalpara ...	9	Dhubri ...	Bengal Act III of 1884 ...	5,806	3	1	8	12	3
	10	Goalpara ...	Ditto ditto	5,964	2	1	7	10	2
		Total ...	.....	11,770	5	2	15	22	5
Kamrup ...	11	Gauhati ...	Bengal Act III of 1884 ...	12,481	2	3	10	15	3
	12	Barpeta ...	Bengal Act V of 1876 ...	10,739	3	7	...	10	3
		Total ...	.....	23,220	5	10	10	25	6
Darrang ...	13	Tezpur ...	Bengal Act III of 1884 ...	5,355	2	2	8	12	3
Nowgong ...	14	Nowgong ...	Bengal Act V of 1876 ...	5,433	2	9	...	11	3
Sibsagar ...	15	Sibsagar Station ...	Ditto ditto	5,764	3	3	4	10	3
	16	Jorhat Municipality	Bengal Act III of 1884 ...	5,231	3	7	...	10	3
	17	Golaghat Union ...	Bengal Act V of 1876 ...	2,236	...	6	...	6	1
	18	Nazira „ ...	Ditto ditto ...	2,289	1	5	...	6	1
		Total ...	.....	15,520	7	21	4	32	8
Lakhimpur ...	19	Dibrugarh ...	Bengal Act III of 1884 ...	14,563	3	2	11	16	4
		Divisional Total for 1914-15.	.....	75,861	24	46	48	118	29
		Grand Total for 1914-15.	.....	1,27,921	41	102	68	211	54
		Grand Total for 1913-14.	.....	*125,552*	*37*	*93*	*62*	*197*	*50*

I.

during the year ending the 31*st March* 1915.

Committee.			Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
(*f*)	(*g*)	(*h*)						
Non-official.	Europeans.	Indians.						
11	12	13	14	15	16	17	18	19
11	3	12	20	...	36·25	58·18	52·33	
3	1	5	12	...	94·44	69·44	81·94	
14	4	17	32	...	65·34	63·81	64·33	
13	...	15	26	2	36·53	58·84	55·86	
9	1	11	14	...	80·95	65·07	69·04	
9	2	10	18	...	66·66	50·00	54·16	
9	...	12	9	...	55·55	58·02	57·40	
4	1	5	4	...	87·50	87·50	87·50	
44	4	53	71	2	65·43	63·88	64·23	
10	8	7	10	...	72·00	49·00	56·66	
68	16	77	113	2	66·23	62·00	63·13	
9	3	9	10	...	50·00	73·30	67·47	
8	...	10	12	1	75·00	65·62	67·49	
17	3	19	22	1	62·50	69·46	67·87	
12	3	12	17	...	43·30	61·25	57·66	
7	1	9	13	1	12·14	53·57	41·14	
19	4	21	30	1	27·72	57·41	50·28	
9	3	9	13	...	58·97	58·11	58·32	
8	2	9	13	...	19·65	51·04	42·47	
7	3	7	10	...	33·30	77·10	63·96	
7	3	7	16	...	50·00	65·70	60·99	
5	1	5	5	...	100·00	60·00	66·66	
5	2	4	7	...	99·12	77·00	80·68	
24	9	23	38	...	70·60	69·95	70·11	
12	2	14	12	1	9·04	49·38	39·29	
89	28	95	128	3	50·04	62·91	59·74	
157	39	172	241	5	56·86	62·53	61·07	
147	*37*	*160*	*227*	*11*	*55·72*	*64·19*	*62·11*	

FORM

Statement showing the Income of the Municipalities in Assam

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	Municipal rates						
				(a)	(b)	(c)	(d)	(e)	(f)	(g)
				Class I (Articles of food or drink for men and animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).	Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (cloth).
1	2	3	4	5	6	7	8	9	10	11
SURMA VALLEY AND HILL DISTRICTS.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cachar ...	1	Silchar ...	81,554	...	...	...	...	...	...	...
	2	Hailakandi Union.	2,147(a)	...	...	...	...	...	...	...
		Total ...	83,701	...	...	...	...	...	...	...
Sylhet ...	3	Sylhet ...	14,060	...	...	...	...	...	...	...
	4	Habiganj ...	6,787	...	...	...	...	...	...	...
	5	Karimganj ...	1,101	...	...	...	...	...	...	...
	6	Sunamganj ...	3,248	...	...	...	...	...	...	...
	7	Maulvi Bazar Union.	...	...	...	...	...	...	...	...
		Total ...	25,196	...	...	...	...	...	...	...
Khasi and Jaintia Hills.	8	Shillong ...	11,843	...	...	...	...	...	...	...
		Divisional Total for 1914-15.	1,20,740	...	...	...	...	...	...	...
ASSAM VALLEY DISTRICTS.										
Goalpara ...	9	Dhubri ...	47,315	...	...	...	...	...	...	...
	10	Goalpara ...	2,046	...	...	...	...	...	...	...
		Total ...	49,361	...	...	...	...	...	...	...
Kamrup ...	11	Gauhati ...	26,059(b)	...	...	...	...	...	...	...
	12	Barpeta ...	12,295	...	...	...	...	...	...	...
		Total ...	38,354	...	...	...	...	...	...	...
Darrang ...	13	Tezpur ...	4,290(c)	...	...	...	...	...	...	...
Nowgong ...	14	Nowgong ...	3,538	...	...	...	...	...	...	...
Sibsagar ...	15	Sibsagar Station	4,759(d)	...	...	...	...	...	...	...
	16	Jorhat ...	2,705	...	...	...	...	...	...	...
	17	Golaghat Union	5,850(e)	...	...	...	...	...	...	...
	18	Nazira "	7,775(f)	...	...	...	...	...	...	...
		Total ...	21,089	...	...	...	...	...	...	...
Lakhimpur ...	19	Dibrugarh ...	16,829(g)	...	...	...	...	...	...	...
		Divisional Total for 1914-15.	1,33,461	...	...	...	...	...	...	...
		Grand Total for 1914-15.	2,54,201	...	...	...	...	...	...	...
		Grand Total for 1913-14.	*2,18,412*	...	...	...	...	...	...	...

and taxes

roi.									
(h)	(i)								
Class VIII (Metals).	Composition for Octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	8,032	530	...	3,334	...	...	4,651
...	...	...	...	...	...	...	...	...	...
...	...	...	8,032	530	...	3,334	...	...	4,651
...	...	...	2,702	911	...	11,231	...	...	9,394
...	...	...	664	...	...	775	...	...	3,271
...	...	...	2,800	...	...	1,738	...	...	3,337
...	...	...	900	...	...	333	...	...	638
...	...	...	...	...	...	2,210	...	...	...
...	...	...	7,066	911	...	16,287	...	...	16,640
...	...	...	19,377	1,113	...	...	9,954	...	8,207
...	...	...	34,475	2,554	...	19,621	9,954	...	29,498
...	...	...	4,997	632	...	...	...	...	5,395
...	...	...	637	1,285	...	656	...	...	1,875
...	...	...	5,634	1,917	...	656	...	...	7,270
...	...	...	13,547	2,570	...	609	16,378	...	7,010
...	...	...	6,122	510	...	596	...	...	...
...	...	...	19,669	3,080	...	1,205	16,378	...	7,010
...	...	...	4,257	1,165	...	...	...	...	4,112
...	...	...	3,055	1,211	...	1,941	...	...	...
...	...	...	3,780	469	...	1,630	...	...	1,491
...	...	...	6,051	1,683	...	...	...	...	1,818
...	...	...	...	...	...	137	...	...	...
...	...	...	1,298	...	...	1,622	...	...	...
...	...	...	11,129	2,157	...	3,389	...	...	3,309
...	...	...	7,914	3,404	...	304	...	...	5,507
...	...	...	51,758	12,954	...	16,795	16,378	...	27,208
...	...	...	86,233	15,488	...	26,416	26,332	...	56,706
...	...	...	*85,931*	*16,981*	...	*23,064*	*25,050*	...	*53,300*

Municipal rates and taxes—*concld.*				Realisations under special Acts.					
Other taxes (to be specified in detail, *e.g.*, servant's tax, pilgrim tax, etc., in as many columns as may be necessary).						From other sources (to be specified in detail in as many columns as may be necessary).			
Tax on persons according to their circumstances and property.	Current tax.	Warrant fees.	Total rates and taxes.	From pounds.	From hackney carriages.	Warrant fees.	Vaccination fees.	Petroleum fees.	Total.
22	22(*a*)	22(*b*)	23	24	25	26	26(*a*)	26(*b*)	27
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	22	16,569	827	15	...	...	142	984
572	...	...	572	352	...	...	...	...	352
572	...	22	17,141	1,179	15	...	...	142	1,336
6,348	...	7	30,593	625	84	...	21	...	730
3,345	...	66	8,121	871	...	...	15	...	886
...	...	16	7,891	29	...	...	...	...	29
1,855	...	...	3,726	735	...	...	...	...	735
482	...	...	2,692	230	...	...	...	...	230
12,030	...	89	53,023	2,499	84	...	36	...	2,610
...	...	73	33,724	365	...	...	...	21	386
12,602	...	184	1,08,888	4,034	99	...	36	163	4,332
...	...	...	11,024	607	...	33	...	252	892
3,784	...	...	8,237	1,029	...	11	35	40	1,115
3,784	...	...	19,261	1,636	...	44	35	292	2,007
...	...	...	40,114	4,636	132	37	2	302	5,109
...	...	...	7,228	2,000	...	56	...	...	2,056
...	...	...	47,342	6,636	132	93	2	302	7,165
...	...	...	9,634	2,724	...	9	...	51	2,784
...	...	...	5,507	2,534	...	19	...	...	2,553
...	...	...	7,370	1,013	...	45	...	...	1,058
...	...	...	9,557	1,645	...	58	...	...	1,703
2,070	...	20	2,227	1,319	...	...	...	...	1,319
...	...	...	2,920	968	...	...	...	...	968
2,070	...	20	22,074	4,945	...	103	...	...	5,048
...	...	...	17,129	1,102	...	3	14	...	1,119
5,854	...	20	1,20,947	19,577	132	271	51	645	20,676
18,456	...	204	2,29,835	23,611	231	271	87	808	25,008
14,804	*1,997*	*304*	*2,21,431*	*21,033*	*380*	*616*	*363*	*487*	*22,879*

Revenue derived from municipal property and powers apart from taxation.									
Rents of lands, houses, serais (rest-houses), dak bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).		
							From burning ghats and burial grounds.	Process fees.	Royalty on stones.
28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
97	10	...	600	...	6,205	...	...	...	...
...	...	350	...	...	2,824	...	...	...	...
97	10	350	600	...	9,029	...	...	...	...
299	30	42	...	...	...	...	...	...	...
36	...	217	...	...	...	...	...	...	...
...	...	5	...	...	...	...	...	...	...
...	8	...	...	...	20	...	...	...	...
...	...	522	...	...	...	...	...	...	...
335	38	786	...	...	20	...	...	..	...
116	...	125	...	...	724	...	...	...	...
548	48	1,261	600	...	9,773	...	...	...	...
495	98	...	...	...	6,848	...	344	100	...
...	4	144	...	...	...	...	...	...	...
495	102	144	...	...	6,848	...	344	100	...
64	39	263	65	...	10,295	...	...	251	...
...	...	531	...	...	493	...	...	...	...
64	39	794	65	...	10,788	...	...	251	...
61	234	...	...	...	5,302	...	70	...	...
50	34	1,359	...	...	669	...	25	30	45
63	...	40	4	...	931	...	...	...	...
...	...	...	...	...	3,582	...	...	...	...
...	11	52	...	...	1,534	...	...	...	8
...	...	...	...	...	264	...	...	...	...
63	11	92	4	...	6,361	...	...	...	8
2,416	20	...	...	...	6,177	...	154	...	...
3,148	430	2,389	69	...	36,145	...	593	381	53
3,606	498	3,650	669	...	45,918	...	593	381	53
3,970	*1,635*	*2,813*	*987*	...	*40,487*	...	*325*	*63*	*62*

Revenue derived from municipal property and powers apart from taxation—*concld.*

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.
	For general purposes.	For educational purposes.	For medical purposes.		
36	37	38	39	40	41
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
177	...	...	...	...	7,089
9	...	...	...	...	3,183
186	...	...	...	...	10,272
331	...	...	...	...	702
70	...	...	...	...	323
45	...	...	...	...	50
28	...	...	...	...	56
...	...	...	...	...	522
474	...	...	...	...	1,653
152	...	...	...	...	1,117
812	...	...	...	...	13,042
111	...	...	...	...	7,996
166	...	...	...	...	314
277	...	...	...	...	8,310
324	...	...	...	...	11,301
152	...	...	...	...	1,176
476	...	...	...	...	12,477
98	...	28	...	...	5,792
54	...	...	...	...	2,266
530	...	...	...	...	1,588
256	...	...	...	...	3,838
81	...	...	...	...	1,736
164	...	...	...	...	428
1,051	...	...	...	...	7,590
219	...	...	...	...	9,026
2,205	...	28	...	...	45,461
2,017	...	28	...	...	58,593
2,014	...	...	...	...	58,356

Grants and contributions (for general and special purposes).									
From Government.			From Local funds.			From other sources.			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
31,278	...	...	...	...	...	...	...	120	31,398
9,282	...	...	...	...	...	...	...	...	9,282
40,560	...	...	...	...	...	...	...	120	40,680
1,28,200	769	220	...	...	...	250	...	...	1,29,439
7,500	...	...	500	...	...	...	...	...	8,000
12,500	...	...	1,000	...	...	...	...	...	13,500
9,400	...	...	1,500	...	...	...	...	...	10,900
2,600	...	...	1,000	...	...	..	...	...	3,600
1,60,200	769	220	4,000	...	...	250	...	...	1,65,439
26,263	...	87	...	...	...	400	...	...	26,750
2,27,023	769	307	4,000	...	...	650	...	120	2,32,869
6,378	136	...	...	...	...	...	...	...	6,514
1,000	1,332	...	300	...	...	300	...	...	2,932
7,378	1,468	...	300	...	...	300	...	...	9,446
10,000	794	...	...	...	...	...	...	...	10,794
9,529	2,357	...	...	...	...	...	...	...	11,886
19,529	3,151	...	...	...	...	...	...	...	22,680
72,666	175	...	...	100	...	...	200	...	73,141
5,000	3,803	...	...	...	...	...	...	...	8,803
5,000	6,001	...	...	...	...	...	...	...	11,001
5,000	113	...	...	...	...	...	...	...	5,113
9,938	3,690	...	...	...	...	...	...	...	13,628
4,100	...	...	500	...	...	...	...	...	4,600
24,038	9,804	...	500	...	...	...	...	...	34,342
11,771	1,131	...	...	...	...	...	...	...	12,902
1,40,382	19,532	...	800	100	...	300	200	...	1,61,314
3,67,405	20,301	307	4,800	100	...	950	200	120	3,94,183
1,70,300	*22,864*	*220*	*4,200*	*100*	...	*300*	*249*	*120*	*1,98,453*

Miscellaneous.			Total Income of year excluding opening balance.	Extraordinary and debt.					
				Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans		Realisations of Sinking fund for repayment of loans.	Advances.	
Recoveries on account of services rendered to private individuals.	Other items.	Total.			From Government.	Raised in the open market.		Permanent.	Other.
52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	518	518	56,558	...	...	...	...	...	160
...	...	...	13,389	...	...	...	...	...	...
...	518	518	69,947	...	...	...	...	...	160
...	199	199	1,61,663	...	...	...	...	...	...
...	51	51	17,381	...	...	...	...	...	12
...	133	133	21,603	...	...	...	...	...	...
5	...	5	15,422	...	...	...	...	...	...
...	12	12	7,056	...	...	...	...	...	...
5	395	400	2,23,125	...	...	...	...	...	12
30	2,036	2,066	69,043	...	...	...	1,400	...	24
35	2,949	2,984	3,62,115	...	...	...	1,400	...	196
...	959	959	27,385	...	...	...	...	...	...
...	103	103	12,701	...	...	...	...	...	...
...	1,062	1,062	40,086	...	...	...	...	...	...
107	394	501	67,819	...	...	...	...	...	80
...	184	184	22,630	...	...	...	...	...	...
107	578	685	90,349	...	...	...	...	...	80
714	63	777	92,128	...	...	...	...	...	...
189	...	189	19,318	...	...	...	...	60	...
22	452	474	21,491	...	...	...	...	...	...
...	93	93	20,304	...	...	...	...	...	...
1	3	4	18,914	...	...	...	...	...	...
...	12	12	8,928	...	...	...	...	...	...
23	560	583	69,637	...	...	...	...	...	...
709	317	1,026	41,202	...	...	...	...	50	...
1,742	2,580	4,322	3,52,720	...	...	...	...	110	80
1,777	5,529	7,306	7,14,835	...	...	...	1,400	110	276
1,373	*3,755*	*5,128*	*5,06,247*	...	*35,000*	...	*1,440*	*110*	*109*

I.

uring the year ending 31*st March* 1915.

Extraordinary and debt—concld.		Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
Deposits.	Total.					
62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
100	260	56,818	1,38,372	1 14 2	6 7 0	
697	697	14,086	16,233	0 6 8	9 2 6	(*a*) Includes Rs. 99 realised in 1913-14 but credited in 1914-15.
797	957	70,904	1,54,605	1 10 9	6 13 2	
...	...	1,61,663	1,75,723	2 1 10	11 2 11	
128	140	17,521	24,308	1 4 9	2 12 6	
165	165	21,768	22,869	2 9 4	7 1 8	
...	...	15,422	18,670	0 12 10	3 5 4	
50	50	7,106	7,106	1 2 2	2 15 7	
343	355	2,23,480	2,48,676	1 11 7	7 4 1	
3,817	5,241	74,284	86,127	3 7 11	6 3 9	
4,957	6,553	3,68,668	4,89,408	2 1 5	6 15 3	
1,443	1,443	28,828	76,143	1 14 4	4 11 5	(*b*) Excludes Rs. 3,805 as value of uncashed cheques.
...	...	12,701	14,747	1 6 1	2 2 0	
1,443	1,443	41,529	90,890	1 10 2	3 6 5	
1,485	1,565	69,384	95,443	3 3 5	5 6 11	
163	163	22,693	34,988	0 10 9	2 1 6	
1,648	1,728	92,077	1,30,431	2 0 7	3 14 3	
140	140	92,268	96,558	1 12 9	17 3 3	(*c*) Includes imprest of Rs. 50.
...	60	19,378	22,916	1 0 2	3 8 10	
7	7	21,498	26,257	1 4 5	3 11 7	(*d*) Difference of Rs. 155 with the Comptroller's figures is due to wrong adjustment made in 1913-14 but corrected in 1914-15.
60	60	20,364	23,069	1 13 2	3 14 1	
749	749	19,663	25,513	0 15 11	8 7 4	
88	88	9,016	16,791	1 4 4	3 14 4	(*e*) Includes's Rs. 45 as surplus pound receipt which has been subsequently refunded.
904	904	70,541	91,630	1 6 9	4 7 9	(*f*) Lifference of Rs. 155 with the Comptroller's figures is due to wrong adjustment which has been corrected in 1914-15.
2,780	2,830	44,032	60,861	1 2 9	2 13 3	
6,915	7,105	3,59,825	4,93,286	1 9 6	4 10 4	(*g*) Includes Rs. 1,957, being the value of uncashed cheques.
11,872	13,658	7,28,493	9,82,694	1 12 8	5 9 4	
12,131	*48,790*	*5,55,037*	*7,73,449*	*1 12 2*	*4 0 6*	

FORM

Statement showing the Expenditure of the Municipalities in Assam

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	General administration and collection charges.							
			General administration—office establishment, inspection, Honorary Magistrate's establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of lands.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
SURMA VALLEY AND HILL DISTRICTS.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cachar ...	1	Silchar ...	1,205	1,007	...	...	...	...	...	2,212
	2	Hailakandi Union	28	496	...	...	...	...	...	524
		Total ...	1,233	1,503	...	...	...	...	...	2,736
Sylhet ...	3	Sylhet ...	1,069	1,628	...	...	35	112	...	2,844
	4	Habiganj ...	885	404	...	...	...	...	...	1,289
	5	Karimganj ...	799	471	...	50	...	...	...	1,320
	6	Sunamganj ...	986	215	...	...	...	...	...	1,201
	7	Maulvi Bazar Union.	328	115	...	...	...	...	...	443
		Total ...	4,067	2,833	...	50	35	112	...	7,097
Khasi and Jaintia Hills.	8	Shillong ...	2,204	1,833	...	...	38	...	...	4,075
		Divisional Total for 1914-15.	7,504	6,169	...	50	73	112	...	13,908
ASSAM VALLEY DISTRICTS.										
Goalpara ...	9	Dhubri ...	750	841	...	...	...	...	...	1,591
	10	Goalpara ...	524	729	...	...	91	...	...	1,344
		Total ...	1,274	1,570	...	...	91	...	...	2,935
Kamrup ...	11	Gauhati ...	1,761	2,518	50	...	420	...	...	4,749
	12	Barpeta ...	518	645	198	...	...	...	...	1,361
		Total ...	2,279	3,163	248	...	420	...	...	6,110
Darrang ...	13	Tezpur ...	670	899	...	...	21	...	...	1,590
Nowgong ...	14	Nowgong ...	536	642	1,035	...	...	...	...	2,213
Sibsagar ...	15	Sibsagar Station	834	418	542	...	100	...	...	1,894
	16	Jorhat ...	1,490	464	...	...	...	...	...	1,954
	17	Golaghat Union...	444	496	...	...	...	...	...	940
	18	Nazira ...	757	352	255	...	590	...	...	1,954
		Total ...	3,525	1,730	797	...	690	...	...	6,742
Lakhimpur ...	19	Dibrugarh ...	1,779	1,202	...	...	...	...	...	2,981
		Divisional Total 1914-15.	10,063	9,206	2,080	...	1,222	...	...	22,571
		Grand Total for 1914-15.	17,567	15,375	2,080	50	1,295	112	...	36,479
		Grand Total for 1913-14.	*14,719*	*13,237*	*1,491*	*47*	*306*	...	...	*29,800*

Public safety.					Public health and convenience.				
					Water-supply.		Drainage.		
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road-cleaning and watering) only latrines.
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	2,885	...	...	2,885	...	407	...	1,619	10,591
...	396	...	...	396	92	91	...	144	1,131
...	3,281	...	...	3,281	92	498	...	1,763	11,722
...	1,518	...	...	1,518	...	1,129	...	1,092	9,942
7	602	...	...	609	...	415	...	39	3,969
...	1,756	...	...	1,756	...	915	...	189	5,856
...	671	...	...	671	...	791	...	22	2,734
...	666	...	...	666	...	215	...	355	2,016
7	5,213	...	...	5,220	...	3,465	...	1,697	24,517
8,712	9,586	...	144	18,442	893	2,748	2,700	198	29,677
8,719	18,080	...	144	21,948	985	6,711	2,700	3,658	65,916
...	1,362	...	27	1,389	29,898	868	...	1,087	6,245
...	520	...	...	520	...	1,006	...	430	3,258
...	1,882	...	27	1,909	29,898	1,874	...	1,517	9,503
...	2,161	...	8	2,169	1,611	22,434	1,079	128	19,297
15	304	...	...	319	...	200	...	...	2,643
15	2,465	...	8	2,488	1,611	22,634	1,079	128	21,940
...	1,041	...	4	1,045	...	135	...	1,247	6,497
4	535	...	...	539	1,000	72	...	571	4,832
...	614	...	...	614	...	1,549	...	268	4,542
...	814	...	20	834	...	726	...	419	8,339
...	500	...	1	501	5,986	640	...	836	1,462
...	199	...	...	199	...	81	...	19	164
...	2,127	...	21	2,148	5,986	3,001	...	1,542	14,507
14	1,083	...	...	1,097	...	561	800	1,992	21,170
33	9,133	...	60	9,226	38,495	28,277	1,879	6,997	78,449
3,752	27,213	...	204	31,169	39,480	34,988	4,579	10,655	1,44,365
15	*23,011*	...	*255*	*23,281*	*41,902*	*52,035*	*4,302*	*8,078*	*1,33,194*

Hospitals and dispensaries.	Plague charges.	Other sanitary requirements.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens and experimental cultivation.
22	23	23(a)	24	25	26	27	28
Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
1,646	...	...	92	650	15	...	167
250	...	335	...	638	...	...	51
1,896	...	335	92	1,288	15	...	218
3,331	...	...	97	...	...	...	...
740	...	...	71	...	153	...	...
100	...	...	12	...	...	...	...
...	...	116	...	...	...	...	...
...	...	...	...	...	...	...	...
4,171	...	116	180	...	153	...	...
785	...	...	192	...	122	...	1,110
6,852	...	451	464	1,288	290	...	1,328
582	...	...	...	653	212	...	119
316	...	...	66	...	272	14	...
898	...	...	66	653	484	14	119
1,394	...	312	162	3,310	1,727	382	285
590	...	2	159	...	399	...	...
1,984	...	314	321	3,310	2,126	382	285
445	...	1,958	196	2,935	622	...	591
546	...	...	49	45	430	...	...
300	...	...	...	400	399	...	149
1,480	...	254	...	199	387	42	411
180	...	...	...	202	377	6	1,138
294	...	...	...	57	436	...	...
2,254	...	254	...	858	1,599	42	1,698
889	...	...	198	160	866	...	1,249
7,016	...	2,526	830	7,961	6,127	444	3,942
13,868	...	2,977	1,294	9,249	6,417	444	5,270
13,528	*1,535*	*170*	*1,171*	*8,434*	*6,120*	*500*	*3,976*

convenience—*concld.*

Veterinary charges.	Registration of births and deaths.	Public works.				Total.
		Establishment.	Buildings.	Roads.	Stores.	
29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	92	1,060	...	6,212	...	22,551
...	...	...	...	6,456	...	9,188
...	92	1,060	...	12,668	...	31,739
...	136	1,362	57	6,996	...	24,142
...	...	55	...	3,865	...	9,307
...	...	219	1,039	3,530	578	12,438
...	...	455	1,301	3,197	120	6,736
...	...	...	282	886	373	3,627
...	136	2,091	2,679	17,974	1,071	58,250
...	...	1,530	1,465	9,808	...	51,228
...	228	4,681	4,144	40,450	1,071	1,41,217
...	...	659	14,768	892	...	55,983
...	...	511	...	2,662	2	8,537
...	...	1,170	14,768	3,554	2	64,520
...	...	1,303	750	18,023	835	72,532
...	...	782	195	12,156	...	17,126
...	...	2,085	945	30,179	835	89,658
...	...	1,226	494	5,589	236	22,171
...	...	661	64	1,244	180	9,694
...	...	837	146	2,633	204	11,427
50	...	854	...	2,640	...	15,801
...	...	489	120	1,860	24	13,320
...	...	158	...	4,730	...	5,944
50	...	2,338	266	11,863	228	46,492
...	...	1,128	1,455	7,672	1,016	33,156
50	...	8,608	17,992	60,101	1,997	2,71,691
50	228	13,289	22,136	1,00,551	3,068	4,12,908
50	250	*12,214*	*19,790*	*1,03,890*	*933*	*4,12,972*

Public instruction.				Contributions.	Miscel			
					Interest on loans.			
Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes (Lopez Asylum, Sylhet).	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.
36	37	38	39	40	41	42	43	44
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
	1,045	100	2,479	210	...	...	...	...
...	315	...	315	...	...	...	...	...
1,334	1,360	100	2,794	210	...	...	...	...
...	4,277	288	4,565	631	...	...	...	...
293	...	...	293	...	...	...	...	...
322	125	...	447	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
615	4,402	288	5,305	631	...	...	...	...
...	643	...	643	...	...	...	...	...
1,949	6,405	388	8,742	841	...	...	...	...
1,067	...	...	1,067	...	...	...	...	...
...	2,216	120	2,336	...	...	...	...	...
1,067	2,216	120	3,403	...	...	...	...	...
...	2,806	813	3,619	...	...	680	...	123
...	10,123	...	10,123	...	...	...	...	...
...	12,929	813	13,742	...	...	680	...	123
456	719	503	1,678	...	...	...	...	569
1,725	48	60	1,833	...	...	...	...	63
2,638	240	...	3,878	...	...	...	...	41
1,403	...	...	1,403	...	...	...	...	...
2,503	...	...	2,503	...	...	...	...	...
...	140	...	140	...	...	...	...	...
7,544	380	...	7,924	...	...	...	...	41
5,787	360	...	6,147	...	...	...	...	498
16,579	16,652	1,496	34,727	...	...	680	...	1,294
18,528	23,057	1,884	43,469	841	...	680	...	1,294
10,037	*22,067*	*1,633*	*33,737*	*813*	...	*360*	...	*1,289*

laneous.

Other items (to be specified in detail in as many columns as may be necessary).				Total.	Total expenditure.
Provident fund contribution.	Miscellaneous.	Law charges.	Total.		
45	45(a)	45(b)	46	47	48
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	724	...	724	724	31,061
...	...	...	...	...	10,423
...	724	...	724	724	41,484
...	230	69	299	299	33,999
...	263	...	263	263	11,761
...	72	...	72	72	16,033
...	173	...	173	173	10,781
...	...	...	...	...	4,736
...	738	69	807	807	77,310
...	385	...	385	385	69,773
...	1,847	69	1,916	1,916	1,88,567
...	569	...	569	569	60,599
...	228	...	228	228	12,965
...	797	...	797	797	73,564
1,223	276	...	1,499	2,302	85,371
44	49	...	93	93	29,022
1,267	325	...	1,592	2,395	1,14,393
40	353	...	393	962	27,446
100	5	...	105	168	14,447
11	173	...	184	225	18,038
32	81	...	113	113	20,105
...	...	...	...	...	17,264
...	14	...	14	14	8,251
43	268	...	311	352	63,658
2,013	...	...	2,013	2,511	51,892
3 463	1,748	...	5,211	7,185	3,45,400
3,463	3,595	69	7,127	9,101	5,33,967
...	*5,183*	*3,150*	*8,333*	*9,988*	*5,10,591*

Extraordinary and debt.							
Investments.				Advances.			
In securities (other than for Sinking funds).	In Savings Bank.	Payment to Sinking fund.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.
49	50	51	52	53	54	55	56
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	100	270	370
...	...	...	...	...	...	...	...
...	...	...	...	...	100	270	370
...	...	...	...	...	350	3,493	3,843
...	...	...	...	...	...	232	232
...	...	...	...	...	...	229	229
...	...	...	...	30	...	...	30
...	...	...	...	...	...	...	...
...	...	...	...	30	350	3,954	4,334
...	...	...	1,080	...	...	4,123	5,203
...	...	...	1,030	30	450	8,347	9,907
...	...	...	3,082	...	...	1,484	4,566
...	...	...	...	...	...	...	...
...	...	...	3,082	...	...	1,484	4,566
...	...	...	2,582	...	95	1,592	4,269
...	...	...	...	...	...	...	...
...	...	...	2,582	...	95	1,592	4,269
...	...	...	...	...	...	173	173
...	...	...	...	60	...	...	60
...	...	...	...	...	...	...	...
...	...	...	...	...	...	90	90
...	...	...	...	...	...	167	167
...	...	...	...	...	...	...	...
...	...	...	...	...	...	257	257
...	...	...	...	50	...	219	269
...	...	...	5,664	110	95	3,725	9,594
...	...	...	6,744	140	545	12,072	19,501
...	37	...	3,281	155	100	7,091	10,664

No. III.

during the year ending 31*st March* 1915.

Total disbursement.	Balance.			Grand Total.	Remarks.
	Deposits.	Actual balance.	Total.		
57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	
31,431	...	1,06,941	1,06,941	1,38,372	
10,423	...	5,810	5,810(*a*)	16,233	(*a*) Includes Rs. 35 realised on 31st March 1915 but not credited into the treasury in 1914-15.
41,854	...	1,12,751	1,12,751	1,54,605	
37,842	312	1,37,569	1,37,881	1,75,723	
11,993	...	12,315	12,315	24,308	
16,262	165	6,442	6,607	22,869	
10,811	...	7,859	7,859	18,670	
4,736	...	2,370	2,370	7,106	
81,644	477	1,66,555	1,67,032	2,48,676	
74,976	...	11,151	11,151	86,127	
1,98,474	477	2,90,457	2,90,934	4,89,403	
65,165	500	10,478	10,978(*b*)	76,143	(*b*) Excludes Rs. 1,450 as value of uncashed cheques.
12,965	...	1,782	1,782	14,747	
78,130	500	12,260	12,760	90,890	
89,640	...	5,803	5,803(*c*)	95,443	(*c*) Excludes Rs. 8,529 as value of uncashed cheques.
29,022	167	5,799	5,966	34,988	
1,18,662	167	11,602	11,769	1,30,431	
27,619	...	68,939	63,939*	96,558	*Includes an imprest of Rs. 50.
14,507	...	8,409	8,409	22,916	
18,038	...	8,219	8,219	26,257	
20,195	...	2,874	2,874(*d*)	23,069	(*d*) Excludes Rs. 63 as value of uncashed cheques.
17,431	752	7,330	8,082	25,513	
8,251	41	8,499	8,540	16,791	
63,915	793	26,922	27,715	91,630	
52,161	4,737	3,963	8,700	60,861	
3,54,994	6,197	1,32,095	1,38,292	4,93,286	
5,53,468	6,674	4,22,552	4,29,226	9,82,694	
5,21,255	4,739	2,47,455	2,52,194	7,73,449	

APPENDIX A.

Statement showing the date of establishment of each Municipality in Assam, the population within the Municipal limits, the actual number of rate-payers, total number of Commissioners and total number of, and attendance at, meetings held in each Municipality during the year 1914-15.

Name of division.	Name of district.	Serial No. of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.	Total number of Commissioners.	Number of meetings held.	Number of meetings adjourned or at which no quorum was obtained.	Average percentage of attendance at each meeting.
1	2	3	4	5	6	7	8	9	10	11	12
Surma Valley and Hill Districts.	Cachar ...	1	Silchar ...	1st Oct. 1912 ...	8,785	1,682	19·14	15	20	...	52·33
		2	Hailakandi Union	1st April 1906 ...	1,462	343	23·46	6	12	...	81·94
	Sylhet ...	3	Sylhet ...	20th May 1878 ...	14,457	2,612	18·06	15	26	2	55·86
		4	Habiganj ...	21st May 1913 ...	6,249	1,147	18·35	12	14	...	69·04
		5	Karimganj ...	25th June 1913 ...	3,052	745	24·41	12	18	...	54·16
		6	Sunamganj ...	5th June 1913 ...	4,620	736	15·93	12	9	...	57·40
		7	Maulvi Bazar Union	26th May 1914 ...	2,369	6,08	25·66	6	4	...	87,50
	Khasi and Jaintia Hills.	8	Shillong ...	1st January 1911 ...	11,066	1,678	15·16	15	10	...	56·66
				Divisional total ...	52,060	9,551	18·34	93	113	2	63·13
Assam Valley Districts.	Goalpara ...	9	Dhubri ...	10th April 1883 ...	5,806	651	11·21	12	10	...	67·47
		10	Goalpara ...	29th „ 1875 ...	5,964	791	13·26	10	12	1	67·49
	Kamrup ...	11	Gauhati ...	1st „ 1865 ...	12,481	1,848	14·80	15	17	...	57·66
		12	Barpeta ...	25th August 1886 ...	10,739	1,980	18·43	10	13	1	41·14
	Darrang ...	13	Tezpur ...	20th December 1893...	5,355	858	16·02	12	13	...	58·32
	Nowgong ...	14	Nowgong ...	6th „ 1893...	5,433	937	17·24	11	13	...	42·47
	Sibsagar ...	15	Sibsagar Station...	14th January 1880 ...	5,764	717	12·43	10	10	...	63·96
		16	Jorhat ...	15th February 1909...	5,231	1,080	20·64	10	16	...	60·99
		17	Golaghat Union ...	14th September 1881..	2,236	504	22·54	6	5	...	66·66
		18	Nazira „ ...	1st July 1909 ...	2,289	490	21·40	6	7	...	80·68
	Lakhimpur ...	19	Dibrugarh ...	16th July 1878 ...	14,563	2,745	18·84	16	12	1	39·29
				Divisional total ...	75,861	12,601	16·61	118	128	3	59·74
				Grand Total for 1914-15.	127,921	22,152	17·31	211	241	5	61·07
				Grand Total for 1913-14.	*125,552*	*21,360*	*17·01*	*197*	*227*	*11*	*62·11*

APPENDIX B.

Statement showing the mode of assessment in vogue in each Municipality in Assam, the rate at which the tax on holdings or on persons is levied and the result of any revision of assessment during the year 1914-15.

Serial No. of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
		Surma Valley and Hill Districts.		Rs. a. p.	Rs. a. p.	
1	Silchar ...	Tax on holdings ...	7½ per cent. and in a few cases 6¼ per cent. on the annual value of holdings.	546 0 0	...	Due to revision of assesment. Some new substantial buildings with higher assessment were added.
		Latrine fees ...	The fees vary from Rs. 4-8-0 to Rs. 18-0-0 per privy, per annum.	...	...	
2	Hailakandi Union	Tax on persons ...	$\frac{5}{8}$ per cent. on income of assessees...	17 0 0	...	
		Latrine fees ...	A tax of annas 4 per month is levied for each latrine.			
3	Sylhet ...	Tax on persons and Government buildings.	Rate of tax on persons is ¾ per cent. per annum on annual income of assessees. Rate on Government buildings is 7½ per cent. on their annual value.	...	...	Due to general revision of assessment.
		Latrine fees ...	At the following rates on the annual value of holdings :—Up to Rs. 150 at 10 per cent., subject to a minimum of Re. 1-8-0; over Rs. 150 at 12 per cent.	...	...	
4	Habiganj ...	Tax on persons and Government buildings.	At ¾ per cent. per annum on annual income of assessees and 7½ per cent. on annual value of Government buildings.	...	...	
		Latrine fees ...	On graduated scale on annual value of holdings as follows :—From Re. 1 to Rs. 25, four annas, from Rs. 26 to Rs. 50 six annas, from Rs. 51 to Rs. 100, eight annas, from Rs. 101 to Rs. 200 twelve annas, and above 200 one rupee per month.			
5	Karimganj ...	Tax on holdings ...	6 per cent. on annual value of holdings.	...	...	
		Latrine fees ...	On graduated scale on annual value of holdings as follows :—from Re. 1 to Rs. 10, 6 pies per rupee per annum; from Rs. 11 to Rs. 30, 1 anna per rupee per annum. From Rs. 31 and above, 1 anna and 6 pies per rupee per annum.	...	...	
6	Sunamganj ...	Tax on persons and Government buildings.	Annas 12 per cent. on the annual income of assessees and 7½ per cent. on the annual value of Government buildings.	...	...	
		Latrine fees ...	A nominal rupees 3 per cent. on the annual value of holdings, subject to a minimum of Rs. 3 and a maximum of Rs. 12 per latrine per year.	...	...	
7	Maulvi Bazar Union	Tax on persons ...	No uniform rate was followed while levying the tax which, in many cases, was above $\frac{5}{16}$ per cent. on the income of assessees.	...	...	
		Latrine fees ...	No uniform rate was followed. The rate varied from 2 as. to 10 as. as per month per occupier.	...	...	
8	Shillong ...	Tax on holdings ...	7½ per cent. per annum on the annual value of dwelling houses and 4 annas per month per 100 sq. ft. on shops, workshops and godowns.	...	...	
		Latrine fees ...	2 per cent. on annual value of holdings.	...	...	
		Water-rate ...	2 per cent. on annual value *plus* Rs. 12 for every tap, provided the total tax does not exceed 7½ per cent. on the annual value.	...	...	
		Assam Valley Districts.				
9	Dhubri ...	Tax on houses and lands	6¾ per cent. on the annual value of holdings.	62 0 0	...	Increase is due to reassessment of improved holding.
		Latrine fees ...	7½ per cent. on the annual value of holdings.			
10	Goalpara ...	Tax on persons ...	At Re. 1 per cent. per annum on the annual income of assessees. Government buildings are assessed at 7½ per cent. on annual value of holdings.	42 5 0	...	
		Latrine fees ...	At 6¼ per cent. on annual value of holdings in wards Nos. I and II only.	8 9 0	...	

APPENDIX B—*concluded.*

Serial No. of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
		Assam Valley Districts.—concld.		Rs. a. p.	Rs. a. p.	
11	Gauhati ...	Tax on holdings ...	At 7½ per cent. on annual value of holdings.	1,749 0 0	...	Due to general revision of assessment during the year.
		Latrine fees ...	General latrine tax minimum at Re. 1, and maximum at Rs. 6. Private latrines at Rs. 3, Rs. 6, Rs. 9 and Rs. 12 per annum according to valuation of holdings.	499 0 0	...	
		Water-rate ...	At 7½ per cent. on holdings situated on streets supplied with hydrants or stand-pipes and at 6 per cent. on holdings situated on streets not so supplied.	1,359 0 0	...	
12	Barpeta ...	Tax on holdings ...	5½ per cent. on the annual value of holdings.	645 0 0	...	Due to re-assessment made during the year.
13	Tezpur ...	Ditto ...	6 per cent. on annual value of holdings.	288 0 0	...	Due to the modification of assessment rendered necessary on account of additions and alterations of holdings during the year.
		Latrine fees ...	Ditto ditto ...	216 0 0	...	
14	Nowgong ...	Tax on holdings ...	7½ per cent. on annual value of holdings.	525 0 0	...	Due to the enhancement of rate from 6½ to 7½ per cent. on private buildings.
		Tax on animals and vehicles.	.....	240 0 0		Increase is due to income on carts.
15	Jorhat ...	Tax on holdings ...	6 per cent. on the annual value of holdings. Government buildings are assessed at 6 per cent. on the capital expenditure.	...	...	Neither general nor partial revision of assessment was made during the year, but new holdings were assessed and the tax of improved holdings enhanced.
		Latrine fees ...	The latrine-tax is assessed at the rate of half of the house-tax, subject to the minimum of Re. 1 and a maximum of Rs. 6 a year. An extra tax is imposed on every latrine kept above one.	...	...	
16	Sibsagar Station ...	Tax on holdings ...	7 per cent. on annual value of holdings	...	...	
		Latrine tax ...	Rupees 6 for well-to-do men and Rs. 3 to the poor.	...	...	
17	Golaghat Union ...	Tax on persons ...	Generally 1 per cent. on the income of assessee.	104 8 0	...	Increase is due to partial revision.
18	Nazira „ ...	Ditto ...	According to the circumstances of the people under section 327 of Act V.(B.C.) of 1876.	...	71 0 0	Due to revision of assessment.
19	Dibrugarh ...	Tax on holdings ...	6 per cent. on annual value of holdings.	...	...	
		Latrine fees ...	5 per cent. on annual value of holdings.	...	...	

APPENDIX C.

Statement showing the demand, collections, remissions and outstanding balance of each Municipality in Assam on account of Municipal taxes for the year ending 31st March 1915.

Serial No. of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.					Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).	Outstanding balance.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
	Surma Valley and Hill Districts.													
1	Silchar ...	2,903	19,302	22,205	506	16,363	16,569	85·84	...	126	126	·65	5,510	
2	Hailakandi Union	180	589	769	136	6,436	572	97·11	...	...	...	...	197	
3	Sylhet ...	4,854	31,741	36,595	3,308	27,284	30,592	96·38	868	1,612	2,480	7·81	3,523	
4	Habiganj ...	570	8,760	9,330	306	7,615	8,121	92·70	113	93	206	2·35	1,003	
5	Karimganj ...	1,129	8,652	9,781	747	7,144	7,891	91·20	3	33	36	·41	1,854	
6	Sunamganj ...	373 @	3,654	4,027	359	3,367	3,726	101·97	14	10	24	6 5	277	
7	Maulvi Bazar Union.	...	2,950	2,950	...	2,692	2,692	91·25	...	...	...	...	258	(a) The discrepancy of Rs. 117 with the figures shown in column 14 of Appendix C for 1913-14 is due to the fact that this sum was not shown by the Sunamganj Municipality in the Appendix for 1913-14 through mistake.
8	Shillong ...	687	39,361	40,048	478	38,246	38,724	98·38	210	402	702	1·78	622	
	Divisional Total for 1914-15.	10,696	1,15,009	1,25,705	5,840	1,03,047	1,08,887	94·67	1,208	2,366	3,574	3·10	13,244	
	Assam Valley Districts.													
9	Dhubri ...	6	10,421	10,427	2	10,390	10,392	99·72	4	18	22	·21	13	
10	Goalpara ...	393	8,059	8,452	326	7,911	8,237	102·20	40	103	143	1·77	72	
11	Gauhati ...	...	40,656	40,656	...	40,114	40,114	98·66	...	315	315	·77	227	
12	Barpeta ...	6	8,066	8,072	3	7,756	7,759	96·19	...	67	67	·83	246	
13	Tezpur ...	336	10,229	10,565	140	9,494	9,634	94·18	114	9	123	1·20	808	
14	Nowgong ...	...	5,578	5,578	...	5,507	5,507	98·72	...	23	23	·41	48	
15	Sibsagar ...	96	8,169	8,265	79	7,291	7,370	90·21	18	104	122	1·49	773	
16	Jorhat ...	5	9,982	9,987	3	9,554	9,557	95·74	1	323	324	3·24	106	
17	Golaghat ...	20*	2,319	2,339	20	2,187	2,207	95·17	...	71	71	3·06	61	* Wrong figures were shown in last year's report. The figures now shown are according to the last audit note.
18	Nazira ...	517	3,367	3,884	280	2,640	2,920	86·72	206	267	473	14·04	491	
19	Dibrugarh ...	5,458	26,939	32,397	2,035	15,026	17,061	63·33	2	16	18	·06	15,318	
	Divisional Total for 1914-15.	6,837	1,33,785	1,40,622	2,888	1,17,870	1,20,758	90·26	385	1,316	1,701	1·27	18,168	
	Grand Total for 1914-15.	17,533	2,48,794	2,66,327	8,728	2,20,917	2,29,645	92·30	1,593	3,682	5,275	2·12	31,407	
	Grand Total for 1913-14.	*23,605*	*2,22,649*	*2,46,254*	*15,214*	*2,04,544*	*2,19,758*	*98·70*	*4,513*	*4,645*	*9,058*	*4·06*	*17,438*	

APPENDIX D.

Statement showing the percentage of total expenditure incurred under some of the principal heads in each Municipality in Assam during the year 1914-15.

Serial No. of Municipality.	Name of Municipality.	Total expenditure (excluding debt and extraordinary heads).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Surma Valley and Hill Districts.	Rs.									
1	Silchar	31,061	7·12	9·28	1·31	5·21	34·09	5·29	·29	23·41	7·98
2	Hailakandi Union	10,423	5·02	3·79	1·75	1·38	10·85	2·39	...	61·93	3·02
3	Sylhet	33,999	7·93	4·46	3·32	3·21	29·24	9·79	·28	24·75	13·42
4	Habiganj	11,761	10·95	5·11	3·52	·33	33·74	6·29	·60	33·33	2·49
5	Karimganj	16,033	8·23	10·95	5·70	1·17	36·52	·62	·07	33·46	2·78
6	Sunamganj	10,781	11·14	6·22	7·33	·20	25·35	...	...	47·05	...
7	Maulvi Bazar Union	4,736	9·35	14·06	4·53	7·49	42·57	...	...	21·98	...
8	Shillong	69,773	5·78	13·74	5·21	4·15	42·53	1·11	·27	18·34	·92
	Divisional Total for 1914-15 ...	1,88,567	7·27	9·58	4·08	3·37	34·95	3·63	·24	26·69	4·63
	Assam Valley Districts.										
9	Dhubri	60,599	2·62	2·24	50·76	1·79	10·30	·96	...	26·92	1·76
10	Goalpara	12,965	9·66	4·01	7·75	3·31	25·12	2·43	·50	24·48	18·01
11	Gauhati	85,371	5·07	2·53	28·16	1·41	22·60	1·63	·18	23·90	4·23
12	Barpeta	29,022	4·68	1·04	·68	...	9·10	2·03	·54	45·25	34·88
13	Tezpur	27,446	5·71	3·79	·49	4·54	23·67	1·62	·71	27·49	6·11
14	Nowgong	14,447	15·31	3·70	7·42	3·95	33·44	3·77	·33	14·87	12·68
15	Sibsagar Station	18,038	9·94	3·40	8·58	1·48	25·18	1·66	...	21·17	21·49
16	Jorhat	20,105	9·71	4·04	3·61	2·08	41·47	7·36	...	17·37	6·97
17	Golaghat Union	17,264	5·44	2·89	38·38	4·84	8·46	1·04	...	14·44	14·49
18	Nazira „	8,251	16·3	2·41	1·04	·23	1·98	3·56	...	59·24	1·69
19	Dibrugarh	51,892	5·74	2·08	1·08	5·38	40·79	1·71	·38	21·72	11·84
	Divisional Total for 1914-15 ...	3,45,400	6·18	2·64	19·33	2·56	22·71	2·03	·24	25·67	10·05
	Grand Total for 1914-15 ...	5,33,967	6·56	5·09	13·94	2·85	27·03	2·59	·24	26·03	8·14
	Grand Total for 1913-14 ...	*5,10,591*	*5·77*	*4·50*	*18·39*	*2·60*	*26·08*	*2·64*	*·22*	*26·79*	*6 60*

APPENDIX E.

APPEN

Statement showing the financial position of the Municipalities

Serial No. of Municipality.	Name of Municipality.	Amount of loan sanctioned.		Receipts.					Expen	
		From Government.	Outside Government account.	I.—Opening balance.	II.—Ordinary income.*	III.—Income under "Extra-ordinary and debt" excluding loan receipts.	IV.—Loan receipts.	V.—Total.	1.—Ordinary expenditure.†	2.—Expenditure from loan funds.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Surma Valley and Hill Districts.									
1	Shillong	10,000	...	11,834	69,043	3,841	1,400(a)	86,127	69,773	1,080
	Assam Valley Districts.									
1	Dhubri	25,000	...	47,315	27,385	1,443	...	76,143	62,083	...
2	Gauhati	35,830	...	26,059	67,819	1,565	...	95,443	84,691	...

* "Ordinary income" in this statement means income

†"Ordinary expenditure" in this statement means expenditure excluding that under

‡ This should include both repayment of

§ This should include both loans from

DIX E.

in Assam which were in debt during the year 1914-15.

diture.					Results.							
3.—Payment on account of loans.		4.—Expenditure under "Extraordinary and debt" excluding payments on account of loans.	5.—Closing balance.	6.—Total.	A.—Excess (+) or deficit (—) of ordinary income over ordinary expenditure (II—I).	B.—Annual payments due on account o floans.		C.—Excess (+) or deficit (—) of A as compared with B.	D.—Outstanding on loan account at beginning of year including interest.§	Amount of loan during the year.	E.—Outstanding on loan account at end of year excluding interest.§	Remarks.
Principal.‡	Interest.					Principal.‡	Interest.					
12	13	14	15	16	17	18	19	20	21	22	23	24
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,000	80	4,123	11,151	86,127	—730	1,000	80	—350	2,000	...	1,000	(a) Represents the amount realised from the Siem of Mylliem.
2,062	1,000	...	10,978	76,143	...	...	...	...	25,000	...	22,918	
2,582	680	1,687	5,803	95,443	16,872	...	...	16,872	16,992	...	14,410	

excluding that under 'Extraordinary and debt' in Form II.
" Extraordinary and debt," " Interest on loans,' and "Expenditure from Loan Funds."
loans and payments to Sinking Fund.
Government and those outside Government account.

APPENDIX F.

Statement showing the contributions made to Municipalities in the Surma Valley and Hill Districts, Assam, during the year 1914-15.

Municipalities.	1913-14.	1914-15.	For what purpose.
1	2	3	4
SURMA VALLEY AND HILL DISTRICTS.			
A.—Provincial.			
(a) Medical.			
Sylhet	Rs. 220	Rs. 220	Pay of Sub-Assistant Surgeon, Benodini Debi Municipal Dispensary.
Shillong	...	87	House-rent of European midwife.
(b) Education.			
Silchar	Rs. 300	Rs. 600	This is included in the figure shown in column 31 of Form II.
Sylhet	465	769	
Habiganj	59	...	
(c) For general purposes.			
Silchar	Rs. 13,455	Rs. 31,278	Recurring grant ... ... Rs. 2,500 Grant of water-work ... ... 26,110 Rent of market ... ... 2,268 Levelling the land adjoining Municipal pathsala 200
Hailakandi Union	9,374	9,282	Recurring grant ... ... 1,500 Improvement of communication ... 5,000 Unspent balance of the grant of Rs. 15,874 for Herbertganj bridge which was made over to the Public Works Department 2,782
Sylhet	5,000	1,28,200	Water-works ... ... 1,10,000 Improvement of conservancy, sylhet ... 19,200 communications 2,000
Habiganj	2,000	7,500	Improvement of communication ... 7,500
Karimganj	3,500	12,500	Improvement of communication ... 5,000 For general purposes 7,500
Sunamganj	1,000	9,400	Recurring grant ... ... 2,000 For improvement of communication ... 3,000 For general purposes ... ... 3,400 Raising embankment of reserved tank. 1,000
Maulvi Bazar	...	2,900	Recurring grant ... ... 1,000 For general purposes 1,600
Shillong	32,744	26,263	Recurring grant ... ... 12,000 Improvement of lighting ... ... 5,064 Allowance for Vice-Chairman ... 696 Improvement of Dhobighat ... 310 Umkara bridge ... ... 980 Drainage ... ... 1,500 Fire Bridge ... ... 3,714 Pay of Conservancy Inspector ... 1,800
B.—Grants from Local Boards.			
(c) For general purposes.			
Habiganj	Rs. 500	Rs. 500	For improvement of town.
Karimganj	1,000	1,000	Ditto ditto.
Sunamganj	1,500	1,500	Ditto ditto.
Maulvi Bazar	...	1,000	Ditto ditto.

APPENDIX. F—*contd.*

Statement showing the contributions made to Municipalities in the Surma Valley and Hill Districts, during the year 1914-15.

Municipalities.	1913-14.	1914-15.	For what purpose.
1	2	3	4
C.—From other sources,			
(a) Medical.			
	Rs.	Rs.	
Silchar	120	120	Contribution by the Lady Dufferin Fund towards the pay of the midwife.
(b) Education.			
Nil.			
(c) For general purposes.			
	Rs.	Rs.	Rs.
Shillong	300	580	Contribution for village path by Military Authority. 400 For acqueduct ... ... 180 (This amount is included in the figure shown in column 19 of Form II.)
Sylhet	...	250	Contribution by Babu Sarada Charan Syam for reclaiming the Kastaghar tank. 250
ASSAM VALLEY DISTRICTS.			
A.—Provincial.			
(a) Medical.			
Nil.			
(b) Education.			
	Rs.	Rs.	
Dhubri	48	136	For popular education of boys and girls, Rs. 96; recurring contribution on account of advance of the Lower Primary School to Middle Vernacular standard, Rs. 40.
Goalpara	751	1,332	Government grant for educational purposes.
Gauhati	325	794	
Barpeta	13,159	2,357	
Tezpur	100	175	
Nowgong	716	3,808	Rupees 715 for payment of establishment and the balance for erecting a building for boys' Lower Primary School at Haibargaon.
Sibsagar Station	1,533	6,001	For constructing two girls' school building in the station.
Jorhat	1,078	113	
Golaghat Union	76	3,690	
Dibrugarh	4,254	1,131	Rupees 571 for maintenance of Graham Bazar School and Rs. 560 for the promotion of popular education for boys and girls.

APPENDIX F—*concld.*

Municipalities.	1912-13.	1913-14.	For what purpose.
1	2	3	4
(c) For general purposes.			
	Rs.	Rs.	
Dhubri	4,000	6,378	Government grant Rs. 3,000, for water-supply Rs. 1,916 and for improvement of Nuniapara road, Rs. 1,462.
Goalpara	1,000	1,000	
Gauhati	35,498	10,000	
Barpeta	12,654	9,529	Recurring grant Rs. 2,500, Rs. 7,029 for construction of Brindaban Hatijan screw-pile bridge.
Tezpur	7,500	72,666	Rupees 5,000 recurring grant. Rupees 66,666 grant for water works and Rs. 1,000 for communication.
Nowgong	10,135	5,000	
Sibsagar Station	5,000	5,000	
Jorhat	11,940	5,000	
Golaghat Union	7,500	9,938	
Nazira	...	4,100	For the improvement of water-supply.
Dibrugarh	8,000	11,771	Annual grant Rs. 8,000, Rs. 3,771 for improvement of conservancy system.
(a) Medical.			
Nil.			
(b) Education.			
	Rs.	Rs.	
Tezpur	100	100	Recurring grant for Victoria Jubilee Library.
(c) For general purposes.			
	Rs.	Rs.	
Goalpara	300	300	For maintaining drains.
Tezpur	1,000	500	
C.—FROM OTHER SOURCES.			
(a) Medical.			
Nil.			
(b) Education.			
	Rs.	Rs.	
Goalpara	49	...	
Tezpur	200	200	Recurring grant from the Williamson Fund towards the Victoria Jubilee Library.
(c) For general purposes.			
	Rs.	Rs.	
Dhubri	...	...	
Goalpara	300	300	From Mechpara Zemindars for filling up borrow pits.

A. S, P. O. (F. & M.) No. 136—411—24-111-1915.

RESOLUTION

ON THE

WORKING OF THE MUNICIPALITIES IN ASSAM

DURING THE YEAR

1915-16.

SHILLONG:
PRINTED AT THE ASSAM SECRETARIAT PRINTING OFFICE.

1916.

Price One Rupee.] [*Price 1s. 6d.*

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Resolution on the Annual Reports on the working of Municipalities in Assam during the year 1915-16.

Extract from the Proceedings of the Chief Commissioner in the Municipal Department, No. 5019M., dated Shillong, the 28th November 1916.

READ—

The reports from Commissioners of Divisions on the working of municipalities in Assam during the year 1915-16.

Paragraphs 19 to 24 (Municipalities) of the annual report on the working of the Local Audit Department in Assam, 1915-16.

RESOLUTION.

THE municipal institutions of the province consisted of thirteen municipalities under Act III (B.C.) of 1884, and one municipality, one station, and four unions under Act V (B.C.) of 1876. The Mangaldai and North Lakhimpur unions, which were constituted in the year under review, came into active existence from the beginning of the current financial year. Since the close of the year a union has been constituted at Doom Dooma, in the Sadr subdivision of the Lakhimpur district, under Act V (B.C.) of 1876.

During the year the provisions of Part X of Act III (B.C.) of 1884 and of several sections of Part VI were extended to the Karimganj and Sunamganj municipalities, and those of Part IX of the same Act to the Nowgong municipality, while the provisions of Part VI were extended to wards Nos. I and II of the same municipality. The provisions of Part VII of Act III (B.C.) of 1884 and those of sections 250 to 269 (*a*) and 274 of Part VI of the same Act were extended to the Jorhat municipality. The provisions of section 241 of Act III (B.C.) of 1884 were extended to the Gauhati municipality. Certain bye-laws framed by the Commissioners of the Dhubri municipality for the regulation of burning ghats were confirmed. A set of rules for the conduct of elections in the Nowgong municipality was sanctioned. Certain modifications were also made in the election rules of the Tezpur municipality, and the number of Commissioners was raised from 12 to 14. Act V (B.C.) of 1880 (The Bengal Vaccination Act) was extended to the Karimganj and Sunamganj municipalities and to the Maulvi Bazar union. Act XIII of 1880 (The Vaccination Act) was extended to the Barpeta municipality. General elections were held during the year in two out of the nine municipalities in which the elective system is now in force. The first election of the Commissioners of the Nowgong municipality under Act III (B.C.) of 1884 could not be held within the prescribed time, but under a special order of the Chief Commissioner an informal election was held in February 1916, and the gentlemen so elected were appointed Commissioners under section 16 of the Act.

Meetings.

The number of meetings held by municipal bodies rose from 236 to 244. The average percentage of attendance was 66·12 as against 61·07 in the preceding year. Six municipal institutions failed to hold at least one meeting in each month.

Taxation.

2. The tax on holdings was levied in eleven municipal institutions, the alternative tax on persons being in force in the remaining eight. Latrine fees were realised in sixteen and a water rate in two towns. At Jorhat the imposition of a new water rate with effect from the 1st September 1915 produced Rs. 3136. General or partial revisions of assessment were carried out in ten municipalities, and resulted in substantial increase

of income at Shillong (where an increase of Rs. 6,091 was obtained under house tax, latrine tax and water rate), Dibrugarh, Gauhati, Tezpur, Nowgong. and Jorhat. In Dibrugarh, also, the rate at which the tax on holdings was levied was raised from 6 to 7½ per cent. on the annual value. The number of rate-payers in the municipalities of the province rose from 22,152 to 22,771, and the percentage of rate-payers to the total urban population from 17·31 to 17·80. The percentage varied from 26·68 in Maulvi Bazar to 11·40 in Dhubri. The average incidence of taxation for the province per head of population rose from Re. 1-12-8 to Rs. 2-0-9, the most marked increase being from Re. 1-2-9 to Rs. 2-1-5 at Dibrugarh. The Chief Commissioner has repeatedly emphasised the necessity for municipalities to show that they are utilising their own resources to the utmost, before they apply for special assistance from Government; and he is glad to observe that the increased incidence of taxation which is reported for the year indicates that this principle is gaining general acceptance.

Collections.

3. The percentage of total collections on the current demand was 94·59 against 92·30 in the previous year. The Silchar, Sylhet, and Sunamganj municipalities with percentages of 82·08, 78·49, and 71·90, respectively, ended the year with heavy outstanding balances, which now appear to have been largely fictitious, as large amounts had been collected but not accounted for by the collecting staff. The opportunity for these embezzlements would not have occurred had the municipal authorities insisted on the demand being promptly realised and paid into the treasury. The Chief Commissioner regrets to see that the very large outstanding demand of the Dibrugarh municipality was but little reduced during the year. This municipality is reported to have had special difficulties to grapple with during the period under report; but these have now disappeared, and there will be no further excuse for continued large arrears. The percentage of remissions on current demand rose from 2·12 to 2·69 in the year under review, and varied from ·11 at Sunamganj to 12·30 at Dibrugarh and Nazira.

Income.

4. The total income of municipal institutions, excluding opening balances, amounted to Rs. 5,62,522. The decrease of Rs. 1,65,971 as compared with the income of 1914-15 was mainly due to a reduction under the head "Grants and contributions." Omitting this head, the ordinary revenues increased by Rs. 1,16,305, of which Rs. 32,144 were realised from municipal rates and taxes. The Assam Valley districts contributed Rs. 27,552, and the Surma Valley and Hill districts Rs. 4,592, towards this increase. Grants from Government during the year amounted to Rs. 1,06,072 against Rs. 3,88,013 in the preceding year.

Expenditure.

5. The total expenditure of the year amounted to Rs. 5,92,215 as compared with Rs. 5,53,468 in the previous year. Excluding repayments of loans, advances, deposits, etc., the ordinary expenditure during the year amounted to Rs. 5,68,375, which represents an excess of Rs. 34,408 over the figures of the preceding year. The increase occurred mainly under the heads "Water-supply" and "Conservancy." The principal heads of expenditure are dealt with below:—

(*a*) *Water-supply.*—The capital outlay and maintenance charges on account of water-supply were Rs. 69,540 and Rs. 34,618 against Rs. 39,480 and Rs. 34,988, respectively in the preceding year. Small grants aggregating Rs. 7,080 were made to the Shillong municipality for the execution of certain improvements to its water-works. The Jorhat water-works were completed during the year. Satisfactory progress is being made with the construction of the Silchar, Sylhet, and Dhubri water-works, toward which the Local Administration has made considerable grants. A loan of Rs. 48,334 was granted to the Tezpur municipality, in addition to a grant of Rs. 66,666 allotted in the previous year, to finance its water-supply scheme and to meet the cost of meters for private house connections. The work has been entrusted to Messrs. James Simpson and Co., Calcutta. The water-supply schemes for the Dibrugarh and Goalpara municipalities had to be postponed owing to lack of funds. A piped water-supply scheme for the town of Sibsagar is under consideration, and steps are being taken to convert this station into a municipality under Bengal Act III of 1884, to enable the Municipal Commissioners to levy a water rate. A small scheme for the improvement of the water-supply in the Mangaldai union by the construction of wells has been initiated, and one such well is under construction. The percentage of expenditure on water-supply to the total municipal expenditure rose from 13·94 to 18·32.

(*b*) *Public Works.*—The expenditure on public works during the year under review was Rs. 1,01,832, or Rs. 37,212 less than in the preceding year. This decrease

is mainly attributable to the fact that in the previous year the municipalities utilised the last instalment of the special allotment of Rs. 75,000 made by the Local Administration for the improvement of communications in municipal areas, and completed the programme. A total sum of Rs. 77,382 was spent on the construction and maintenance of roads. A small grant of Rs. 5,000 was made to the Shillong municipality to enable it to render the roads safer for motor traffic.

(*c*) *Conservancy and drainage.*—The expenditure on conservancy rose from Rs. 1,44,365 to Rs. 1,75,219, the increase being shared by both the Divisions. The increased expenditure is satisfactory, but the conservancy arrangements in most towns are still very defective and require considerable expenditure to bring them up to date. The services of the ten Sanitary Inspectors supplied to municipalities at Government expense proved of much value in securing more efficient administration of the conservancy system. The Sylhet municipality spent to great advantage Rs. 11,208 out of the Government grant of Rs. 16,200 made in 1914-15 for the improvement of its conservancy arrangements. The Silchar municipality had unfortunately to incur additional expenditure in repairing damages caused by floods. A simple means of raising sites and filling up insanitary hollows was tried in Habiganj with considerable success and may be found useful elsewhere. Two large tanks were baled out, and all who wished to do so were invited to take earth from them. The invitation met with a ready response. The conservancy system of the Dibrugarh municipality has been improved with the aid of a Government grant of Rs. 3,771. The scheme for the reorganisation of the conservancy system of the Goalpara municipality has been under consideration, but it is regretted that, owing to the financial stringency, it has not been possible for the Local Administration to make a grant for the purpose, and the municipality has been asked to draw up a programme, in consultation with the Sanitary Commissioner, for the gradual execution of the scheme from its own resources. Minor improvements to the conservancy arrangements were effected in many towns, new latrines being erected, additional sweepers employed, and night-soil carts purchased, and the percentage of expenditure on "conservancy" to the total municipal expenditure rose from 27·03 to 30·82. Sir Archdale Earle congratulates the municipalities on the increased attention which is being paid to this most important subject. The conservancy arrangements in most towns, however, are still very defective, and require considerable expenditure of money and energy before they can be regarded as satisfactory.

The capital outlay and maintenance charges on drainage were Rs. 4,297 and Rs. 10,630 against Rs. 4,579 and Rs. 10,655, respectively, in the preceding year. Minor improvements were effected in several municipalities, but no great advance is possible until the present financial stringency disappears, and the Administration is again in a position to render financial assistance. The drainage improvement schemes for the towns of Jorhat and Dibrugarh have been kept in abeyance pending the arrival of more prosperous conditions. The Sanitary Board's scheme for improving the town of Karimganj, referred to in the Resolution on the previous year's reports, has also been kept in abeyance owing to financial difficulties. The Gauhati municipality applied for a Government loan to finance a scheme for the improvement of its drainage system, but a scrutiny of the municipal finances showed that, unless the municipal income could be increased by taxation, the municipality was not in a position to incur further loan liabilities. The Sanitary Board has under consideration schemes for the improvement of the drainage of the Mangaldai and North Lakhimpur towns.

Financial position and closing balances.

6. The aggregate closing balances of the municipal institutions amounted to Rs. 3,99,533, or Rs. 29,693 less than those of the preceding year, and the actual balance, excluding the value of uncashed cheques, fell from Rs. 4,22,552 to Rs. 3,96,903. Government contributions for water-supply projects are mainly responsible for the high closing balances shown by the Silchar, Sylhet, and Tezpur municipalities. The Shillong municipality paid off the final instalment of its loan liabilities during the year. At the close of the year four municipalities had outstanding loans to meet, but the liabilities were not heavy, and on the whole the financial position of the municipalities of the province was sound.

Audit and inspection.

7. The accounts of the Silchar, Sylhet, Shillong, Karimganj, Sunamganj, Goalpara, Gauhati, Tezpur, Nowgong, and Dibrugarh municipalities, of the Sibsagar station, and of the Hailakandi, Golaghat, and Nazira unions were inspected by the Examiner of Local Fund Accounts

during the year, and his report indicates some of the most common faults in municipal administration. Insufficient attention has in too many cases been paid to the account rules, and also to the criticisms and advice contained in audit notes. The maintenance of the collection accounts in certain municipalities has been irregular, and responsible officers have not taken the trouble to adhere closely to the rules. Stricter supervision and compliance with the account rules are still required. The Chief Commissioner trusts that all officers concerned will study the Examiner's remarks, and that a marked improvement will be achieved. In Silchar serious irregularities in the accounts were discovered, and a sum of Rs. 126 was found to have been misappropriated. Careful enquiries were then instituted and several prosecutions undertaken, one of which ended in conviction, while others are still in progress. In Sylhet the Local Auditor discovered several instances of embezzlement by the collecting sarkars, who were prosecuted and sentenced to various terms of imprisonment. In Dibrugarh cases of embezzlements against two sarkars detected last year as well as in the year under report were tried with the result that one sarkar was convicted and sentenced in the aggregate to 15 months' imprisonment accompanied by a fine of Rs. 500. A case of embezzlement was also brought to light in the Sunamganj municipality, and prosecutions have been undertaken. Other cases of defalcation of municipal money were detected in Sylhet after the close of the year, and prosecutions are in progress.

During the year under report the Commissioner, Surma Valley and Hill Districts, inspected all the municipal offices in his Division, and the Commissioner, Assam Valley Districts, inspected the municipal offices of Dhubri, Goalpara, Barpeta, Tezpur, Nowgong, Sibsagar, Golaghat, Jorhat, and Dibrugarh. All the municipal offices were inspected during the year by the Deputy Commissioners concerned. In the course of his tour the Chief Commissioner inspected the municipal offices at Silchar, Sylhet, Habiganj, Karimganj, and Sunamganj, and took the opportunity to discuss local requirements and difficulties with the Municipal Commissioners in each case. Much benefit followed from these informal conferences.

General.

8. The occurrence in no fewer than four of the municipal offices of serious irregularities which rendered extensive defalcations possible is a thoroughly unsatisfactory feature in the report of the year's work and emphasises the absolute necessity for strict compliance with the account rules. The Chief Commissioner regrets to notice that in each of these cases the most ordinary precautions were neglected, and that the Vice-Chairman failed to discharge the duties entrusted to him, while the Chairman failed to satisfy himself, as he should have done, that the Vice-Chairman was performing his duties. He has now required all municipalities except Shillong, where the existing arrangements are satisfactory, to submit for his approval proposals for the adequate supervision in future, by a paid agency if necessary, of their accounts.

The Chief Commissioner acknowledges gratefully the services and efforts of the Divisional Commissioners and the District Officers, and of the gentlemen mentioned in the Commissioners' reports as having evinced special interest in municipal administration. Sir Archdale Earle attaches the greatest value to services thus rendered to the Administration.

His thanks are also due to the officers of the Sanitary Department and the Examiner of Local Fund Accounts for the assistance rendered by their supervision, inspections, advice and reports.

By order of the Chief Commissioner of Assam,

A. W. BOTHAM,

Second Secretary to the Chief Commissioner of Assam.

FORMS.

FORM

Statement showing the constitution of the Municipalities

Name of district.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Particulars as to Chairman.				Number of		
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.
1	2	3	4	5	6	7	8	9	10	11	12
		SURMA VALLEY AND HILL DISTRICTS.									
Cachar ...	1	Silchar ...	Bengal Act III of 1884 ...	8,785	1	...	...	...	2	3	10
	2	Hailakandi Union...	Bengal Act V of 1876 ...	1,462	...	...	...	1	3	3	...
		Total ...	.....	10,247	1	...	...	1	5	6	10
Sylhet ...	3	Sylhet	Bengal Act III of 1884 ...	14,457	1	...	...	...	1	4	10
	4	Habiganj ...	Ditto ditto ...	6,249	...	...	...	1	2	10	...
	5	Karimganj ...	Ditto ditto ...	3,052	...	...	...	1	1	11	...
	6	Sunamganj ...	Ditto ditto ...	4,620	...	...	...	1	2	10	...
	7	Maulvi Bazar Union	Bengal Act V of 1876 ...	2,369	...	...	...	1	1	5	...
		Total ...	.....	30,747	1	...	...	4	7	40	10
Khasi and Jaintia Hills.	8	Shillong ...	Bengal Act III of 1884 ...	11,066	...	...	...	1	5	10	...
		Divisional Total for 1915-16.	.....	52,060	2	...	...	6	17	56	20
		ASSAM VALLEY DISTRICTS.									
Goalpara ...	9	Dhubri ...	Bengal Act III of 1884 ...	5,806	...	...	...	1	3	1	8
	10	Goalpara ...	Ditto ditto	5,964	...	...	...	1	2	1	7
		Total ...	.....	11,770	...	...	...	2	5	2	15
Kamrup ...	11	Gauhati ...	Bengal Act III of 1884 ...	12,481	1	...	...	...	2	3	10
	12	Barpeta ...	Bengal Act V of 1876 ...	10,739	...	...	...	1	3	7	...
		Total ...	.....	23,220	1	...	...	1	5	10	10
Darrang ...	13	Tezpur ...	Bengal Act III of 1884 ...	5,355	...	...	...	1	2	2	8
Nowgong ...	14	Nowgong ...	Ditto ditto	5,433	...	...	...	1	1	9	...
Sibsagar ...	15	Sibsagar Station ...	Bengal Act V of 1876 ...	5,764	...	...	...	1	3	3	4
	16	Jorhat Municipality	Bengal Act III of 1884 ...	5,231	...	...	...	1	3	2	8
	17	Golaghat Union ...	Bengal Act V of 1876 ...	2,236	...	...	...	1	...	5	...
	18	Nazira ,, ...	Ditto ditto ...	2,289	...	...	...	1	...	5	...
		Total ...	.....	15,520	...	...	...	4	6	15	12
Lakhimpur ...	19	Dibrugarh ...	Bengal Act III of 1884 ...	14,563	1	...	...	...	3	2	11
		Divisional Total for 1915-16.	.....	75,861	2	...	...	9	22	40	56
		Grand Total for 1915-16.	.....	127,921	4	...	...	15	39	96	76
		Grand Total for 1914-15.	.....	*127,921*	*4*	...	...	*15*	*41*	*102*	*68*

I.

in Assam during the year ending the 31*st March* 1916.

Committee of Members.					Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
Total.	Officials.	Non-officials.	Europeans.	Indians.							
13	14	15	16	17	18	19	20	21	22	23	24
15	4	11	3	12	14	...	...	39·28	66·88	59·52	
6	3	3	1	5	12	...	...	66·11	69·44	77·77	
21	7	14	4	17	26	...	...	62·69	68·16	66·34	
15	2	13	...	15	24	...	...	50·00	56·41	55·56	
12	3	9	1	11	13	1	...	69·23	68·46	68·65	
12	3	9	2	10	15	...	...	77·77	61·47	65·54	
12	3	9	...	12	10	...	...	60·00	70·00	67·50	
6	2	4	1	5	3	...	...	100·00	66·66	77·77	
57	13	44	4	53	65	1	...	71·40	64·60	66·15	
15	5	10	3	7	7	...	...	74·28	55·71	61·90	
93	25	68	16	77	98	1	...	69·58	64·38	65·78	
12	3	9	2	10	13	...	...	46·15	78·63	70·51	
10	2	8	...	10	13	1	...	88·46	71·15	74·62	
22	5	17	2	20	26	1	...	63·08	75·11	72·38	
15	3	12	3	12	21	1	...	26·98	57·94	51·75	
10	3	7	1	9	17	...	3	13·78	53·78	41·76	
25	6	19	4	21	38	1	3	21·05	58·17	49·26	
12	3	9	3	9	13	...	...	51·28	64·10	60·89	
10	2	8	1	9	18	...	...	55·55	74·31	70·56	
10	2	8	2	8	13	...	2	38·46	82·69	73·85	
13	3	10	2	11	16	...	...	39·58	67·50	61·06	
5	...	5	...	5	3	...	...	...	80·00	60·00	
5	...	5	1	4	3	...	...	...	80·00	80·00	
33	5	28	5	28	40	...	2	58·00	83·93	80·00	
16	3	13	2	14	20	1	...	15·00	64·61	55·31	
118	24	94	17	101	153	3	5	42·28	72·55	66·39	
211	49	162	33	178	253	4	5	56·21	69·12	66·12	
211	*54*	*157*	*39*	*172*	*241*	*3*	*2*	*56·36*	*62·53*	*61·07*	

FORM

Statement showing the Income of the Municipalities in Assam

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	Municipal rates						
				Octroi.						
				(a)	(b)	(c)	(d)	(e)	(f)	(g)
				Class I (Articles of food or drink for men and animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).	Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (cloth).
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SURMA VALLEY AND HILL DISTRICTS.										
Cachar	1	Silchar	1,06,941	...	...	...	...	...	...	...
	2	Hailakandi Union.	5,810(a)	...	...	...	...	...	...	...
		Total	1,12,751	...	...	...	...	...	...	...
Sylhet	3	Sylhet	1,37,881	...	...	...	...	...	...	...
	4	Habiganj	12,315	...	...	...	...	...	...	...
	5	Karimganj	6,607	...	...	...	...	...	...	...
	6	Sunamganj	7,859	...	...	...	...	...	...	...
	7	Maulvi Bazar Union.	2,370	...	...	...	...	...	...	...
		Total	1,67,032	...	...	...	...	...	...	...
Khasi and Jaintia Hills.	8	Shillong	11,151	...	...	...	...	...	...	...
		Divisional Total for 1915-16.	2,90,934	...	...	...	...	...	...	...
ASSAM VALLEY DISTRICTS.										
Goalpara	9	Dhubri	10,978(c)	...	...	...	...	...	...	...
	10	Goalpara	1,782	...	...	...	...	...	...	...
		Total	12,760	...	...	...	...	...	...	...
Kamrup	11	Gauhati	5,803(d)	...	...	...	...	...	...	...
	12	Barpeta	5,966(e)	...	...	...	...	...	...	...
		Total	11,769	...	...	...	...	...	...	...
Darrang	13	Tezpur	68,939(f)	...	...	...	...	...	...	...
Nowgong	14	Nowgong	8,409	...	...	...	...	...	...	...
Sibsagar	15	Sibsagar Station	8,219(g)	...	...	...	...	...	...	...
	16	Jorhat	2,874(h)	...	...	...	...	...	...	...
	17	Golaghat Union	8,082	...	...	...	...	...	...	...
	18	Nazira	8,540	...	...	...	...	...	...	...
		Total	27,715	...	...	...	...	...	...	...
Lakhimpur	19	Dibrugarh	8,700	...	...	...	...	...	...	...
		Divisional Total for 1915-16.	1,38,292	...	...	...	...	...	...	...
		Grand Total for 1915-16.	4,29,226	...	...	...	...	...	...	...
		Grand Total for 1914-15.	*2,54,201*	...	...	...	...	...	...	...

and taxes.

(h) Class VIII (Metals).	(i) Composition for Octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	7,907	841	...	4,338	...	...	4,254
...	...	...	...	...	...	...	...	...	...
...	...	...	7,907	841	...	4,338	...	...	4,254
...	...	...	1,976	1,237	...	10,869	...	...	6,227
...	...	...	612	...	...	863	...	...	3,770
...	...	...	3,389	10	...	1,353	...	...	4,411
...	...	...	554	...	...	...	...	...	1,245
...	...	...	...	...	...	3,482	...	...	...
...	...	...	6,531	1,247	...	16,567	...	...	15,653
...	...	...	21,209	1,210	...	...	11,128	...	11,539(b)
...	...	...	35,647	3,298	...	20,905	11,128	...	31,439
...	...	...	5,218	531	...	...	...	5,711	...
...	...	...	531	1,330	...	799	...	...	1,756
...	...	...	5,749	1,861	...	799	...	5,711	1,756
...	...	...	14,092	3,126	...	565	17,943	...	7,157
...	...	...	6,309	596	...	1,053	...	...	...
...	...	...	20,401	3,722	...	1,618	17,943	...	7,157
...	...	...	6,267	1,109	...	...	...	...	4,687
...	...	...	3,829	1,128	...	1,308	...	...	1,744
...	...	...	4,518	489	...	1,722	...	...	1,815
...	...	...	5,667	1,371	...	...	3,136	...	3,236
...	...	...	...	...	...	139	...	...	...
...	...	...	1,813	...	...	1,375	...	...	...
...	...	...	11,998	1,860	...	3,236	3,136	...	5,081
...	...	...	16,262	4,209	...	69	...	...	9,987
...	...	...	64,506	13,889	...	7,030	21,079	5,711	30,412
...	...	...	1,00,153	17,187	...	27,935	32,207	5,711	61,851
...	...	...	*86,233*	*15,498*	...	*26,416*	*26,332*	...	*56,706*

Municipal rates and taxes —*concld.*				Realisations under special Acts.					
Other taxes (to be specified in detail, *e.g.*, servant's tax, pilgrim tax, etc., in as many columns as may be necessary).						From other sources (to be specified in detail in as many columns as may be necessary).			
Tax on persons according to their circumstances and property.	Current tax.	Warrant fees.	Total rates and taxes.	From pounds.	From hackney carriages.	Warrant fees.	Vaccination fees.	Petroleum fees.	Total.
22	22(*a*)	22(*b*)	23	24	25	26	26(*a*)	26(*b*)	27
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	1	17,341	527	74	...	6	142	749
778	...	...	778	266	...	...	...	...	266
778	...	1	18,119	793	74	...	6	142	1,015
4,586	...	2	24,897	1,235	71	...	20	...	1,326
3,404	...	86	8,735	644	...	...	10	...	654
...	...	60	9,223	304	...	...	10	...	314
1,412	...	...	8,211	334	...	...	28	...	362
675	...	...	4,157	321	...	...	...	...	321
10,077	...	148	50,223	2,838	71	...	68	...	2,977
...	...	59	45,188(*b*)	396	...	...	...	21	417
10,855	...	208	1,13,480	4,027	145	...	74	163	4,409
...	...	30	11,490	751	...	...	...	230	981
3,783	...	...	8,199	1,771	...	19	33	168	1,991
3,783	...	30	19,689	2,522	...	19	33	398	2,972
...	...	...	42,883	4,255	162	24	...	376	4,817
...	...	...	7,958	1,681	...	134	...	...	1,815
...	...	...	50,841	5,936	162	158	...	376	6,632
...	...	...	12,063	3,049	...	41	41	48	3,179
...	...	...	8,909	2,445	...	14	...	...	2,459
...	...	...	8,544	1,347	...	245	...	...	1,592
...	...	...	13,440	1,719	...	...	...	114	1,833
7	2,039	13	2,198	1,557	...	...	...	...	1,557
...	...	...	3,188	954	...	...	...	...	954
7	2 039	13	27,370	5,577	...	245	...	114	5,936
...	...	...	30,527	982	...	242	28	...	1,252
3,790	2,039	43	1,48,499	20,511	162	719	102	936	22,430
14,645	2,039	251	2,61,979	24,598	307	719	176	1,099	26,839
18,456	...	*204*	*2,29,835*	*23,611*	*231*	*271*	*87*	*808*	*25,008*

Revenue derived from municipal property and powers apart from taxation.									
							Other fees (to be specified in detail in as many columns as may be necessary).		
Rents of lands, houses, serais (rest-houses), dák bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	From burning ghats and burial grounds.	Process fees.	Other items.
28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
103	80	...	...	...	5,730	...	...	...	...
...	...	400	...	...	1,792	...	...	...	...
103	80	400	...	...	7,522	...	...	...	...
303	...	...	...	...	...	...	...	...	...
20	...	...	...	...	...	...	...	...	...
3	...	50	...	...	...	...	...	...	...
...	...	3	...	...	20	...	...	...	...
...	...	333	...	...	...	...	...	...	...
326	...	386	...	...	20	...	...	...	...
30	...	85	...	...	646	...	...	...	...
459	80	871	...	...	6,188	...	...	...	...
495	...	...	...	...	8,203	...	34	...	71
...	1	106	2	...	...	...	...	...	...
495	1	106	2	...	8,203	...	34	...	71
77	1	55	1,246	...	10,538	...	...	194	...
...	...	699	...	...	683	...	...	...	...
77	1	754	1,246	...	11,221	...	...	194	...
60	34	...	...	...	5,036	...	...	...	143
65	4	729	...	...	964	...	...	...	138
63	...	178	...	...	966	...	...	...	...
...	...	...	...	...	3,655	...	...	...	...
...	9	...	...	...	1,662	...	...	...	9
...	...	...	...	...	170	...	4	...	...
63	9	178	...	...	6,453	...	4	...	9
6,977	...	...	30	...	6,205	...	281	...	...
7,737	49	1,767	1,278	...	38,082	...	319	194	356
8,196	129	2,638	1,278	...	46,270	...	319	194	356
3,696	*498*	*3,650*	*662*	...	*45,918*	...	*593*	*381*	*53(i)*

Revenue derived from municipal property and powers apart from taxation—*concld.*

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.
	For general purposes.	For educational purposes.	For medical purposes.		
36	37	38	39	40	41
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
107	...	...	...	...	6,020
24	...	...	...	...	2,216
131	...	...	...	...	8,236
187	...	...	...	...	490
57	...	...	...	...	77
69	...	...	...	...	122
98	...	...	...	...	121
119	...	...	...	...	452
530	...	...	...	...	1,262
77	...	...	...	...	838
738	...	...	...	...	10,336
144	...	...	...	...	8,947
277	...	...	...	...	386
421	...	...	...	...	9,333
270	...	...	...	...	12,381
305	...	...	...	...	1,687
575	...	...	...	...	14,068
276	...	...	...	...	5,549
82	...	...	...	...	1,977
341	...	...	...	...	1,548
221	...	...	...	...	8,876
76	...	...	...	...	1,758
60	...	...	...	...	234
700	...	...	...	...	7,416
303	...	...	...	...	13,796
2,357	...	...	...	...	52,139
3,095	...	...	...	...	62,475
3,017	...	28	...	...	*58,503*

Grants and contributions (for general and special purposes).									
From Government.			From Local Funds.			From other sources.			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,542	600	...	...	...	...	...	...	160	6,302
1,500	...	...	250	...	...	...	...	...	1,750
7,042	600	...	250	...	...	...	...	160	8,052
...	769	220	...	...	...	...	...	...	989
2,000	108	...	500	...	...	...	...	...	2,608
3,800	...	...	1,000	...	...	...	...	...	4,800
700	...	...	1,500	...	...	...	...	...	2,200
1,400	...	...	1,000	...	...	..	...	...	2,400
7,900	877	220	4,000	...	...	...	...	...	12,997
[illegible],529	...	360	...	...	...	400	...	...	32,289
46,471	1,477	580	4,250	...	...	400	...	160	53,338
3,000	336	...	...	...	...	...	...	...	3,336
1,000	432	...	300	...	...	197	...	...	1,929
4,000	768	...	300	...	...	197	...	...	5,265
10,458	576	...	...	...	...	...	...	...	11,034
2,500	2,357	...	...	...	...	...	...	...	4,857
12,958	2,933	...	...	...	...	...	...	...	15,891
5,000	...	...	...	100	...	...	200	...	5,300
5,000	839	...	...	...	...	...	...	...	5,839
5,000	1,574	...	...	228	...	...	...	...	6,802
6,282	113	...	...	...	...	...	...	...	6,395
2,460	766	...	...	...	...	...	...	...	3,226
...	...	...	...	...	...	...	...	...	...
13,742	2,453	...	...	228	...	...	...	...	16,423
8,000	1,851	...	...	...	...	...	...	...	9,851
48,700	8,844	...	300	328	...	197	200	...	58,569
95,171	10,321	580	4,550	328	...	597	200	160	1,11,907
3,67,405	*20,301*	*307*	*4,800*	*100*	...	*950*	*200*	*120*	*3,94,183*

Miscellaneous.			Total income of year excluding opening balance.	Extraordinary					
				Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans		Realisations of Sinking fund for repayment of loans.	Advances.	
Recoveries on account of services rendered to private individuals.	Other items.	Total.			From Government.	Raised in the open market.		Permanent.	Other.
52	53	54	55	56	57	58	59	60	61
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
54	226	280	30,692	...	30,000	...	...	...	...
...	60	60	5,070	...	...	...	...	...	...
54	286	340	35,762	...	30,000	...	...	...	...
...	447	447	28,149	...	...	...	...	...	...
...	166	166	12,240	...	...	...	...	...	...
...	127	127	14,586	...	...	...	...	15	175
...	52	52	5,946	...	...	...	...	...	...
...	4	4	7,334	...	...	...	...	...	...
...	796	796	68,255	...	...	...	...	15	175
12	621	633	79,315	...	...	...	1,360	...	...
66	1,703	1,769	1,83,332	...	30,000	...	1,360	15	175
...	326	326	25,080	...	...	...	...	...	...
...	51	51	12,556	...	...	...	...	...	...
...	377	377	37,636	...	...	...	...	...	...
458	1,040	1,498	72,613	...	...	...	...	...	3,005
...	177	177	16,494	...	...	...	...	...	...
458	1,217	1,675	89,107	...	...	...	...	...	3,005
1,859	120	1,979	28,070	...	48,334	...	...	...	...
159	...	159	18,443	...	...	...	...	60	...
6	144	150	18,636	...	...	...	...	...	...
...	121	121	25,665	...	...	...	...	...	...
250	21	271	9,010	...	...	...	...	...	...
...	20	20	4,896	...	...	...	...	...	...
256	306	562	57,707	...	...	...	...	...	...
481	366	847	56,273	...	...	...	...	50	...
3,213	2,386	5,599	2,87,236	...	48,334	...	...	110	3,005
3,279	4,089	7,368	4,70,568	...	78,334	...	1,360	125	3,180
1,777	*5,529*	*7,306*	*7,14,835*	...	...	...	*1,409*	*110*	*276*

II.

during the year ending the 31st March 1916.

and debt.		Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
Deposits.	Total.					
62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
200	30,200	60,892	1,67,833	1 15 7	3 7 11	
...	...	5,070	10,880	0 8 6	3 7 6	(*a*) Includes Rs. 35 realised in 1914-15 but credited into the treasury in 1915-16
200	30,200	65,962	1,78,713	1 12 3	3 7 10	
1,489	1,489	29,688	1,67,519	1 11 7	1 15 2	
106	106	12,346	24,661	1 6 4	1 15 4	
225	415	15,001	21,608	3 0 4	4 12 6	
—	—	5,946	13,805	0 11 1	1 4 7	
—	—	7,334	9,704	1 12 1	3 1 6	
1,820	2,010	70,265	2,37,297	1 10 2	2 3 6	
6,932	8,292	84,607	95,758	4 1 8	7 2 3	
5,952	37,502	2,20,834	5,11,768	2 2 11	3 8 4	
50	50	25,130	36,108	1 15 8	4 5 1	(*b*) Includes Re. 1 credited in excess into the treasury.
—	—	12,556	14,338	1 5 11	2 1 8	
50	50	37,686	50,446	1 10 9	3 3 2	(*c*) Excludes Rs. 1,450 as value of uncashed cheques.
2,830	5,835	78,448	84,251	3 6 11	5 13 1	(*d*) Excludes Rs. 8,529 as value of uncashed cheques.
—	—	16,494	22,460	0 11 10	1 8 7	(*e*) Includes Rs. 167 as value of uncashed cheques.
2,830	5,835	94,942	1,06,711	2 3 0	3 13 5	
92	48,426	76,496	1,45,435	2 4 1	5 3 10	
...	60	18,503	26,912	1 7 7	3 6 4	
8	8	18,644	26,868	1 7 8	3 3 8	(*f*) Includes an imprest of Rs. 50.
...	—	25,665	28,539	2 9 1	4 14 6	(*g*) Excludes Rs. 180 as value of uncashed cheques.
23	23	9,033	17,115	0 15 8	4 0 5	(*h*) Excludes Rs. 63 as value of uncashed cheques.
...	...	4,396	12,936	1 6 3	1 14 8	
31	31	57,738	85,453	1 12 2	3 11 6	
...	50	56,323	65,023	2 1 5	3 13 10	
3,003	54,452	3,41,688	4,79,980	1 15 4	3 12 7	
8,955	91,954	5,62,522	9,91,748	2 0 9	3 10 10	(*i*) Excludes Rs. 593 as fees for fishing.
11,872	*13,658*	*7,28,493*	*9,82,694*	*1 12 8*	*5 9 4*	

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

FORM

Statement showing the Expenditure of the Municipalities in Assam

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	General administration and collection charges.							
			General administration—office establishment, inspection, Honorary Magistrate's establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to chitposts, etc.).	Collection of tolls on roads and ferries.	Survey of lands.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
SURMA VALLEY AND HILL DISTRICTS.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cachar	1	Silchar	1,219	831	...	...	...	...	...	2,050
	2	Hailakandi Union	524	280	...	...	...	...	...	804
		Total	1,743	1,111	...	...	...	...	...	2,854
Sylhet	3	Sylhet	69	1,968	...	...	47	120	...	3,131
	4	Habiganj	682	483	...	...	...	...	...	1,165
	5	Karimganj	854	439	...	9	...	...	...	1,302
	6	Sunamganj	857	275	...	8	...	...	...	1,140
	7	Maulvi Bazar Union.	393	95	...	...	...	...	...	488
		Total	3,782	3,260	...	17	47	120	...	7,226
Khasi and Jaintia Hills.	8	Shillong	3,937	2,114	...	...	139	...	...	6,190
		Divisional Total for 1915-16.	9,462	6,485	...	17	186	120	...	16,270
ASSAM VALLEY DISTRICTS.										
Goalpara	9	Dhubri	731	841	...	...	...	...	...	1,572
	10	Goalpara	500	823	2	...	...	...	...	1,325
		Total	1,231	1,664	2	...	...	...	...	2,897
Kamrup	11	Gauhati	1,838	1,785	...	...	85	272	...	3,980
	12	Barpeta	530	692	307	...	...	...	...	1,529
		Total	2,368	2,477	307	...	85	272	...	5,509
Darrang	13	Tezpur	716	878	...	...	...	...	...	1,594
Nowgong	14	Nowgong	565	670	273	1	...	...	...	1,509
Sibsagar	15	Sibsagar Station	836	306	558	...	6	...	...	1,706
	16	Jorhat	1,584	498	...	...	...	...	...	2,082
	17	Golaghat Union	523	294	252	...	...	48	...	1,117
	18	Nazira	662	418	116	...	...	...	...	1,196
		Total	3,605	1,516	926	...	6	48	...	6,101
Lakhimpur	19	Dibrugarh	2,084	1,379	...	...	6	120	...	3,589
		Divisional Total for 1915-16.	10,569	8,584	1,508	1	97	440	...	21,199
		Grand Total for 1915-16.	20,031	15,069	1,508	18	283	560	...	37,469
		Grand Total for 1914-15.	*17,567*	*15,375*	*2,080*	*50*	*1,295*	*112*	...	*36,479*

Public safety.					Public health and convenience.					
					Water-supply.		Drainage.			
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road-cleaning and watering), and latrines.	Charges on account of Health Officers and Sanitary Inspectors.
12	13	14	15	16	17	18	19	20	21	22
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	3,010	...	3	3,013	52,907	490	154	1,396	12,526	...
...	398	...	...	398	446	77	19	120	1,252	...
...	3,408	...	3	3,411	53,353	567	173	1,516	13,778	...
360	1,297	...	...	1,657	6,654	1,342	...	1,634	18,796	...
2	698	...	...	700	...	2,516	...	105	8,918	...
...	1,347	...	...	1,347	...	1,688	23	86	6,052	...
...	680	...	...	680	...	563	...	100	3,008	...
...	548	...	...	548	...	353	...	333	4,161	...
362	4,570	...	...	4,932	6,654	6,462	23	2,358	40,935	...
...	9,121	...	87	9,208	8,117	1,973	3,353	419	39,055	2,872
362	17,099	...	90	17,551	68,124	8,982	3,549	4,193	84,768	2,872
10	1,367	...	24	1,401	...	1,383	...	1,716	9,122	...
...	709	...	...	709	...	896	...	424	3,659	115
10	2,076	...	24	2,110	...	2,279	...	2,140	12,781	115
73	2,736	...	11	2,820	115	15,679	...	13	18,417	89
11	475	...	...	486	...	100	...	...	3,668	...
84	3,211	...	11	3,306	115	15,779	...	13	22,085	89
99	1,143	...	4	1,246	720	166	...	754	8,421	...
86	193	...	...	279	581	696	...	668	6,591	56
...	918	...	...	918	...	655	...	24	4,410	...
...	1,163	...	23	1,186	...	4,803	...	595	9,077	7
...	320	...	7	327	...	311	...	397	1,338	...
...	331	...	...	331	...	105	...	81	219	...
...	2,732	...	30	2,762	...	5,874	...	1,097	15,044	7
...	2,174	...	...	2,174	...	842	748	1,765	25,529	467
279	11,529	...	69	11,877	1,416	25,636	748	6,437	90,451	734
641	28,628	...	159	29,428	69,540	34,618	4,297	10,630	1,75,919	3,606
3,752	*27,216*	...	*204*	*31,169*	*39,480*	*34,988*	*4,579*	*10,655*	*1,44,365*	...

Hospitals and dispensaries.	Plague charges.	Vaccination.	Other sanitary requirements.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens and experimental cultivation.
23	24	25	26	27	28	29	30
Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
1,490	...	68	...	713	26	...	78
250	...	...	25	1,340	...	...	100
1,740	...	68	25	2,053	26	...	178
3,318	...	119	...	...	...	...	...
240	...	86	30	379	11	...	...
154	...	48	50	...	...	...	...
...	...	7	135	...	...	...	...
...	...	...	4	...	...	...	...
3,712	...	263	219	379	11	...	...
1,278	...	192	...	133	321	...	1,108
6,730	...	523	244	2,565	358	...	1,286
545	...	...	226	1,475	313	...	91
375	...	66	...	...	281	24	60
920	...	66	226	1,475	594	24	151
1,394	...	191	107	1,587	1,735	144	364
1,150	...	242	139	2	448	...	...
2,544	...	433	246	1,589	2,183	144	564
420	...	214	961	1,466	697	62	393
617	...	33	144	153	724	...	...
300	...	...	...	11	436	...	218
480	...	55	281	173	563	16	500
180	...	62	34	184	359	75	587
763	...	...	...	...	350	...	...
1,723	...	117	315	368	1,708	91	1,305
9.5	..	198	363	1,330	333	44	1,366
7,1.9	...	1,061	2,255	6,381	6,239	365	3,679
1..	..	1,584	2,499	8,946	6,597	365	4,965
13.0	...	*1,294*	*2,977*	*9,249*	*6,417*	*444*	*5,270*

convenience—*concld.*

Veterinary charges.	Registration of births and deaths.	Public works.				Total.
		Establishment.	Buildings.	Roads.	Stores.	
31	32	33	34	35	36	37
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	1,055	...	4,430	153	75,486
...	...	...	100	1,343	...	5,072
...	...	1,055	100	5,773	153	80,558
...	...	1,314	881	4,388	388	38,834
...	...	378	58	1,868	...	14,592
...	...	645	1,290	2,358	17	12,411
...	...	341	44	1,546	...	5,944
...	...	...	397	479	671	6,399
...	...	2,878	2,670	10,639	1,076	78,179
...	...	1,688	764	15,237	...	67,490
...	...	5,621	3,534	31,649	1,229	2,26,227
...	...	645	1,182	2,374	6	19,078
...	...	515	...	2,520	4	8,989
...	...	1,160	1,182	4,894	10	28,017
...	...	592	990	10,646	104	52,367
...	...	801	553	6,023	...	13,126
...	...	1,393	1,543	16,669	104	65,493
...	...	1,164	155	4,173	228	19,994
...	...	668	237	3,321	79	14,568
...	...	819	97	3,931	21	10,922
50	...	909	...	2,021	...	19,530
...	...	493	618	3,884	30	8,552
...	...	564	508	160	...	2,750
50	...	2,785	1,223	9,996	51	41,754
...	...	1,059	1,011	6,680	14	42,584
50	...	8,229	5,351	45,733	486	2,12,410
50	...	13,850	8,885	77,382	1,715	4,38,637
50	*228*	*13,289*	*22,136*	*1,00,551*	*3,068*	*4,12,908*

Public instruction.				Contributions.	Miscel			
					Interest on loans.			
Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.
38	39	40	41	42	43	44	45	46
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,819	804	...	2,623	233	...	1,200	...	...
...	315	...	315	...	...	...	...	...
1,819	1,119	...	2,938	233	...	1,200	...	...
119	4,298	273	4,690	699	...	...	...	...
482	...	...	482	...	...	...	...	...
293	125	...	418	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
894	4,423	273	5,590	699	...	...	...	...
...	579	...	579	...	...	40	...	...
2,713	6,121	273	9,107	932	...	1,240	...	...
1,371	...	...	1,371	...	...	917	...	...
...	1,458	120	1,578	...	...	...	...	...
1,371	1,458	120	2,949	...	...	917	...	...
7,461	1,038	2,081	10,580	...	...	576	...	82
...	3,426	...	3,426	...	...	...	...	...
7,461	4,464	2,081	14,006	...	...	576	...	82
219	950	500	1,669	750	...	...	...	225
3,466	70	60	3,596	...	...	...	...	53
6,557	135	...	6,692	...	...	...	...	19
1,271	...	...	1,271	...	...	...	...	...
...	1,934	...	1,934	...	...	...	...	...
...	120	...	120	...	...	...	...	...
7,828	2,189	...	10,017	...	...	...	...	19
3,769	360	...	4,129	...	...	...	...	520
24,114	9,491	2,761	36,366	750	...	1,493	...	899
26,827	15,612	3,034	45,473	1,682	...	2,733	...	899
18,528	*23,057*	*1,884*	*43,469*	*841*	...	*680*	..	*1,294*

laneous.

Other items (to be specified in detail in as many columns as may be necessary).				Total.	Total expenditure.
Provident fund contributions.	Miscellaneous.	Law charges.	Total.		
47	47(a)	47(b)	48	49	50
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
210	553	5	768	1,968	85,373
...	195	...	195	195	6,784
210	748	5	963	2,163	92,157
...	132	115	247	247	49,258
...	342	...	342	342	17,281
...	204	...	204	204	15,682
...	...	...	...	...	7,764
...	75	...	75	75	7,509
...	753	115	868	868	97,494
138	1,062	...	1,200	1,240	84,707
348	2,563	120	3,031	4,271	2,74,358
47	475	...	522	1,439	24,861
...	227	...	227	227	12,778
47	702	...	749	1,666	37,639
...	1,910	...	1,910	2,568	72,315
44	474	...	518	518	19,085
44	2,384	...	2,428	3,086	91,400
...	534	...	534	759	26,012
...	139	...	139	192	20,144
...	734	...	734	753	20,991
83	234	...	317	317	24,386
83	...	...	83	83	11,963
...	722	...	722	722	5,119
116	1,690	...	1,806	1,825	62,459
...	3,367	...	3,367	3,887	56,363
207	8,816	...	9,023	11,415	2,94,017
555	11,379	120	12,054	15,686	5,68,375
3,463	*3,595*	*69*	*7,127*	*9,101*	*5,33,967*

Extraordinary and debt.							
Investments.		Payment to Sinking fund.	Repayment of loans.	Advances.		Deposits.	Total.
In securities (other than for Sinking funds).	In Savings Bank.			Permanent.	Other.		
51	52	53	54	55	56	57	58
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	1,007	...	...	100	1,107
...	...	...	...	...	...	343	343
...	...	...	1,007	...	...	443	1,450
...	...	...	...	...	1,500	...	1,500
...	...	...	...	25	52	...	77
...	...	...	...	30	225	...	255
...	...	...	...	...	...	...	...
...	...	...	...	...	...	39	39
...	...	...	...	55	1,777	39	1,871
...	...	...	1,000	...	...	4,033	5,033
...	...	...	2,007	55	1,777	4,515	8,354
...	...	...	2,166	...	...	50	2,216
...	...	...	...	...	...	...	...
...	...	...	2,166	...	...	50	2,216
...	...	...	1,467	...	3,890	2,998	8,355
...	...	...	...	...	...	167	167
...	...	...	1,467	...	3,890	3,165	8,522
...	...	...	...	...	...	85	85
...	...	...	...	60	...	...	60
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	40	646	686
...	...	...	...	...	...	41	41
...	...	...	...	...	40	687	727
...	...	...	...	50	4	3,822	3,876
...	...	...	3,633	110	3,934	7,809	15,486
...	...	...	5,640	165	5,711	12,324	23,840
...	...	...	*6,744*	*140*	*545*	*12,072*	*19,501*

III.

during the year ending the 31*st March* 1916.

Total disbursement.	Balance. Deposits.	Balance. Actual balance.	Balance. Total.	Grand Total.	Remarks.
59	60	61	62	63	64
Rs.	Rs.	Rs.	Rs.	Rs.	
86,480	...	81,353	81,353	1,67,833	(a) Includes Rs. 9 realised in 1915-16, but credited in 1916-17.
7,127	354	3,399	3,753(a)	10,880	(b) Excludes an imprest of Rs. 50 held by the Vice-Chairman.
93,607	354	84,752	85,106	1,78,713	Rs.
50,758	1,750	1,15,011	1,16,761	1,67,519	Dhubri—
17,358	21	7,282	7,303	24,661	Balance as per cash book ... 9,031
15,937	365	5,306	5,671	21,608	*Add* value of cheque No. 264391, dated the 31st Mar. 1916, drawn, but not cashed 259
7,764	...	6,041	6,041	13,805	9,290
7,548	11	2,145	2,156	9,704	*Deduct* value of chalan No. 1, dated the 1st April 1916, credited in cash book but appearing in pass book. 29
99,365	2,147	1,35,785	1,37,932	2,37,297	Balance as per Treasury pass book 9,261
89,740	...	6,018	6,018(b)	95,758	Goalpara...
2,82,712	2,501	2,26,555	2,29,056	5,11,768	Excludes Rs. 452 for uncashed cheques.
27,077	...	9,031	9,031	36,108	Gauhati—
12,778	...	1,560	1,560	14,338	As per treasury Rs. 4,453. The difference is due to the fact that 7 cheques for Rs. 872, issued on the 30th and 31st March 1916, and entered on the payment side of the Municipal cash book, were not cashed by the persons concerned in the Treasury during the year.
39,855	...	10,591	10,591	50,446	
80,670	...	3,581	3,581	84,251	Tezpur—
19,252	...	3,208	3,208	22,460	Includes Rs. 50 on account of imprest, Rs. 86 being the amount realised in 1915-16 but credited in 1916-17.
99,922	...	6,789	6,789	1,06,711	Golaghat—
26,097	...	1,19,338	1,19,338	1,45,435	As per Union cash book ... 4,337
20,204	...	6,708	6,708	26,912	*Add* value of uncashed cheques. 129
20,991	...	5,872	5,872	26,863	As per Treasury account ... 4,466
24,386	...	4,153	4,153	28,539	Nazira—
12,649	129	4,337	4,466	17,115	Agrees with Treasury pass book. Excluding fractional parts the balance is ... 7,775
5,160	...	7,776	7,776	12,936	Dibrugarh—
63,186	129	22,138	22,267	85,453	Closing balance as per Municipal cash book. 4,784
60,239	...	4,784	4,784	65,023	*Add* uncashed cheques at the close of the year. 915
3,09,503	129	1,70,348	1,70,477	4,79,980	5,699
5,92,215	2,630	3,96,903	3,99,533	9,91,748	*Deduct* the amount realized during the year, but not credited into the Treasury (collection of the 31st March 1916). 940
5,53,468	6,674	4,22,552	4,29,226	9,82,694	Balance as per Treasury pass book. 4,759

APPENDIX A.

Statement showing the date of establishment of each Municipality in Assam, the population within the Municipal limits, the actual number of rate-payers, total number of Commissioners and total number of, and attendance at, meetings held in each Municipality during the year 1915-16.

Name of division.	Name of district.	Serial No. of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.	Total number of Commissioners.	Number of meetings held.	Number of meetings adjourned or at which no quorum was obtained.	Average percentage of attendance at each meeting.
1	2	3	4	5	6	7	8	9	10	11	12
Surma Valley and Hill Districts.	Cachar ...	1	Silchar ...	1st Oct. 1912 ...	8,785	1,728	19·67	15	14	...	59·52
		2	Hailakandi Union	1st April 1906 ...	1,462	388	26·20	6	12	...	77·77
	Sylhet ...	3	Sylhet ...	20th May 1878 ...	14,457	2,819	19·50	15	24	...	55·56
		4	Habiganj ...	21st May 1913 ...	6,249	1,145	18·32	12	13	1	68·65
		5	Karimganj ...	25th June 1913 ...	3,052	776	25·43	12	15	...	65·54
		6	Sunamganj ...	5th June 1913 ...	4,620	718	15·54	12	10	...	67·50
		7	Maulvi Bazar Union	26th May 1914 ...	2,369	632	26·68	6	3	...	77·77
	Khasi and Jaintia Hills.	8	Shillong ...	1st January 1911 ...	11,066	1,703	15·39	15	7	...	61·90
				Divisional total ...	52,060	9,904	19·02	93	98	1	65·78
Assam Valley Districts.	Goalpara ...	9	Dhubri ...	10th April 1883 ...	5,806	662	11·40	12	13	...	70·51
		10	Goalpara ...	29th „ 1875 ...	5,964	797	13·36	10	13	1	74·62
	Kamrup ...	11	Gauhati ...	1st „ 1865 ...	12,481	1,855	14·86	15	21	1	51·75
		12	Barpeta ...	25th August 1886 ...	10,739	1,987	18·50	10	17	3	41·76
	Darrang ...	13	Tezpur ...	20th December 1893...	5,355	984	18·37	12	13	...	60·89
	Nowgong ...	14	Nowgong ...	6th „ 1893...	5,483	917	16·88	10	18	...	70·56
	Sibsagar ...	15	Sibsagar Station...	14th January 1880 ...	5,764	742	12·87	10	13	2	73·85
		16	Jorhat ...	15th February 1909...	5,231	1,093	20·89	13	16	...	61·06
		17	Golaghat Union ...	14th September 1881..	2,236	518	23·16	5	3	...	60·00
		18	Nazira „ ...	1st July 1909 ...	2,289	473	20·66	5	8	...	80·00
	Lakhimpur ...	19	Dibrugarh ...	16th July 1878 ...	14,563	2,839	19·50	16	20	1	55·31
				Divisional total ...	75,861	12,867	16·96	118	155	8	66·39
				Grand Total for 1915-16.	1,27,921	22,771	17·80	211	253	9	66·12
				Grand Total for 1914-15.	*1,27,921*	*22,152*	*17·31*	*211*	*241*	*5*	*61·07*

APPENDIX B.

Statement showing the mode of assessment in vogue in each Municipality in Assam, the rate at which the tax on holdings or on persons is levied and the result of any revision of assessment during the year 1915-16.

Serial No. of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
		Surma Valley and Hill Districts.		Rs. a. p.	Rs. a. p.	
1	Silchar ...	Tax on holdings ...	7½ per cent. and in a few cases 6¼ per cent. on the annual letting value of holdings.	501 0 0	...	The increase is due to revision of assesment of some existing holdings. Some new buildings were also assessed.
		Latrine fees ...	The fees vary from Rs. 4-8-0 to Rs. 18-0-0 per privy, per annum.	...	...	
2	Hailakandi Union	Tax on persons ...	$\frac{6}{10}$ per cent. on income of assessees...	126 0 0	...	Due to general revision of assessment.
		Latrine fees ...	A tax of annas 4 per month is levied for each latrine.	...	...	
3	Sylhet ...	Tax on persons and Government holdings.	Rate of tax on persons is ¾ per cent. per annum on annual income of assessees. Rate on Government buildings is 7½ per cent. on their annual value.	...	...	
		Latrine fees ...	At the following rates on the annual value of holdings :—Up to Rs. 150 at 10 per cent., subject to a minimum of Re. 1-8-0 ; over Rs. 150 at 12 per cent.	...	...	
4	Habiganj ...	Tax on persons and Government holdings.	At ¾ per cent. per annum on annual income of assessees and 7½ per cent. on annual value of Government buildings.	...	...	
		Latrine fees ...	On graduated scale on annual value of holdings as follows :—From Re. 1 to Rs. 25, four annas, from Rs. 26 to Rs. 50 six annas, from Rs. 51 to Rs. 100, eight annas six pies, from Rs. 101 to Rs. 200 thirteen annas six pies, and above Rs. 200 one rupee two annas per month.	175 0 0	...	Due to revision of assessment.
5	Karimganj ...	Tax on holdings ...	6 per cent. on annual value of holdings.	...	...	
		Latrine fees ...	On graduated scale on annual value of holdings as follows :—from Re. 1 to Rs. 10, 6 pies per rupee per annum ; from Rs. 11 to Rs. 30, 1 anna per rupee per annum. From Rs. 31 and above. 1 anna and 6 pies per rupee per annum.	...	...	
6	Sunamganj ...	Tax on persons and Government holdings.	Annas 12 per cent. on the annual income of assessees and 7½ per cent. on the annual value of Government holdings.	...	...	
		Latrine fees ...	8½ per cent. on the annual value of holdings, su ject to a minimum and maximum of Rs. 3 and Rs. 12, respectively, per latrine per year.	...	...	
7	Maulvi Bazar Union	Tax on persons ...	No uniform rate was followed while levying the tax which, in many cases, was above $\frac{6}{10}$ per cent. on the income of assessees.	...	...	
		Latrine fees ...	No uniform rate was followed. The Union Committee decided to realise a sum of Rs. 60 a month from the people of the town and on calculation the rate per cent. of town population comes to 1·87.	...	...	
8	Shillong ...	Tax on holdings ...	7½ per cent. per annum on the annual value of holdings.	6,091 0 0	...	The system of levying 4 annas per month per 100 square feet on shops and godowns, etc., has been abolished since 1st January 1916.
		Latrine fees ...	On a graduated scale on annual value of holdings as follows:—From Re. 1 to Rs. 12 exempted, from Rs 12 to Rs. 25, Re. 1-8, from Rs. 25 to Rs. 100, Rs. 6-12, from Rs. 100 to Rs. 200, Rs. 10-8, from Rs. 200 to Rs. 450, Rs. 15 per annum, and over Rs. 450 to pay 4 per cent. on annual value of holdings per annum.		...	Due to general revision of assesement of house, latrine, water-taxes and also to improved and new buildings.
		Water-rate ...	2 per cent. per annum on annual value *plus* Rs. 12 for every tap, provided the total tax does not exceed 7½ per cent. on the annual value.		...	

APPENDIX B—*concluded.*

Serial No. of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
		Assam Valley Districts.		Rs. a. p.	Rs. a. p.	
9	Dhubri ...	Tax on houses and lands	6¼ per cent. on the annual value of holdings.	585 0 0	...	Increase is due to reassessment of improved holdings.
		Latrine fees ...	7½ per cent. on the annual value of holdings.			
10	Goalpara ...	Tax on persons ...	At Re. 1 per cent. per annum on the annual income of assessees. Government buildings are assessed at 7½ per cent. on annual value of holdings.	53 12 0	...	
		Latrine fees ...	At 6¼ per cent. on annual value of holdings in wards Nos. I and II only.	9 4 0	...	
11	Gauhati ...	Tax on holdings ...	At 7½ per cent. on annual value of holdings.	545 0 0	...	Due to the assessment of new and improved holdings.
		Latrine fees ...	General latrine tax minimum at Re. 1, and maximum at Rs. 6. Private latrines at Rs. 3, Rs. 6, Rs. 9 and Rs. 12 per annum according to valuation of holdings.	147 0 0	...	
		Water-rate ...	At 7½ per cent. on holdings situated on streets supplied with hydrants or stand-pipes and at 6 per cent. on holdings situated on streets not so supplied.	1,565 0 0	...	Increase is due mostly to the above reason and partly to the addition of excess water charges found at by meter readings and to special water charges on commercial factories.
12	Barpeta ...	Tax on holdings ...	5½ per cent. on the annual value of holdings.	177 0 0	...	Due to assessment of of new holdings.
13	Tezpur ...	Ditto ...	6½ per cent. on annual value of holdings.	1,289 0 0	...	Due to general revision of assessment during the year.
		Latrine fees ...	5¾ Ditto ditto ...	581 0 0	...	
14	Nowgong ...	Tax on holdings ...	7½ per cent. on annual value of holdings.	682 0 0	...	Due to the re-assessment during the year.
		Latrines fees ...	.....	1,744 0 0	...	Due to the introduction of latrine system from 1st October 1915.
		Tax on animals and vehicles.	.....	...	85 0 0	Due to a fall in the number of carts.
15	Sibsagar Station ...	Tax on holdings ...	7 per cent. on annual value of holdings	...	...	
		Latrine fees ...	Rupees 6 for well-to-do and Rs. 3 for the poor.	...	...	
16	Jorhat ...	Tax on holdings ...	6 per cent. on the annual value of holdings. Government buildings are assessed at 6 per cent. on the capital expenditure.	...	384 0 0	The decrease is due to the reduction of taxes on certain Government buildings by the Executive Engineer.
		Water rate ...	6 per cent. on the annual value of holdings.	3,136 0 0	...	This tax was newly imposed from 1st September 1915.
		Latrine fees ...	The latrine-tax is assessed at the rate of half of the house-tax, subject to the minimum of Rs. 3 and the maximum of Rs. 8 a year. An extra tax of Rs. 2 is imposed on every latrine seat kept above one.	1,448 0 0	...	Due to the revision of latrine tax during the year.
17	Golaghat Union ...	Tax on persons ...	Generally 1 per cent. of income of assessee. Government buildings are assessed at 7½ per cent. on annual value of holdings.	33 0 0	...	
18	Nazira ,, ...	Ditto ...	According to the circumstances of the rate payers.	...	281 0 0	Due to the rate payers leaving the Union.
19	Dibrugarh ...	Tax on holdings ...	7½ per cent. on annual value of holdings.	4,317 0 0	...	Due to the enhancement of rate from 6 to 7½ per cent. and to the revision of value of holdings.
		Latrine fees ...	5 per cent. on annual value of holdings.	1,905 0 0	...	Increase is due to the revision effected under section 108 of the Municipal Act.

APPENDIX C.

Statement showing the demand, collections, remissions and outstanding balance of each Municipality in Assam on account of Municipal taxes for the year ending the 31st March 1916.

Serial No. of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.					Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).	Outstanding balance.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
	Surma Valley and Hill Districts.													
1	Silchar ...	5,510	21,126	26,636	1,235	16,106	17,341	82·08	118	199	317	1·50	8,978	
2	Hailakandi Union	197	715	912	147	631	778	108·81	9	6	15	2.10	119	
3	Sylhet ...	3,523	31,719	35,242	1,413	23,484	24,897	78·49	395	554	949	2·99	9,396	
4	Habiganj ...	1,003	8,894	9,897	563	8,172	8,735	98·21	295	122	417	4·69	745	
5	Karimganj ...	1,854	8,583	10,437	1,341	7,882	9,223	107·46	50	34	84	·98	1,130	
6	Sunamganj ...	277	4,466	4,743	195	3,016	3,211	71·90	5	...	5	·11	1,527	
7	Maulvi Bazar Union.	258	4,442	4,700	54	4,103	4,157	93·58	14	62	76	1·71	467	
8	Shillong ...	622	45,535	46,157	613	44,524	45,137(a)	99·13	9	87	96	·21	924	(a) Excludes Re. 1 credited excess into the treasury.
	Divisional Total for 1915-16.	13,244	1,25,480	1,38,724	5,561	1,07,918	1,13,479	90·44	895	1,064	1,959	1·56	23,286	
	Assam Valley Districts.													
9	Dhubri ...	13	11,006	11,019	13	10,916	10,929	99·30	...	54	54	·49	36	
10	Goalpara ...	73	8,215	8,287	67	8,132	8,199	99·80	4	33	37	·45	51	
11	Gauhati ...	237*	42,980	43,217	237	42,646	42,883	99·77	...	317	317	·74	17	
12	Barpeta ...	92*	8,714	8,806	84	8,572	8,656	99·33	2	43	45	·51	105	
13	Tezpur ...	808	12,031	12,839	652	11,411	12,063	100·26	3	142	145	1·20	631	
14	Nowgong ...	48	8,041	8,089	49	7,961	8,009	99·60	...	65	65	·80	15	
15	Sibsagar Station	772	8,234	9,007	722	7,819	8,541	103·73	51	78	129	1·56	337	
16	Jorhat ...	106	13,655	13,761	29	13,411	13,440	98·42	1	144	145	1·06	176	
17	Golaghat Union	61	2,267	2,328	27	2,154	2,181	96·20	30	46	76	3·35	71	
18	Nasira ...	535†	3,112	3,647	477	2,711	3,188	102·44	13	372	385	12·30	74	† Out of this sum a sum of Rs. has been detected by the Local Auditor as outstanding on 31st March 1915 in auditing the accounts during the 1st week of June 1916.
19	Dibrugarh ...	15,336*	33,421	48,757	8,196	22,400	30,596	91·54	3,327	786	4,113	12·30	14,048	
	Divisional Total for 1915-16.	18,081*	1,51,676	1,69,757	10,552	1,38,133	1,48,685	98·03	3,431	2,080	5,511	3·63	15,561	
	Grand Total for 1915-16.	31,325	2,77,156	3,08,481	16,113	2,46,051	2,62,164	94·59	4,326	3,144	7,470	2·69	38,847	
	Grand Total for 1914-15.	*17,583*	*2,48,794*	*2,66,327*	*8,728*	*2,20,917*	*2,29,645*	*92·30*	*1,593*	*3,683*	*5,275*	*2·12*	*31,407*	

* Revised.

APPENDIX D.

Statement showing the percentage of total expenditure incurred under some of the principal heads in each Municipality in Assam during the year 1915-16.

Serial No. of Municipality.	Name of Municipality.	Total expenditure (excluding debt and extraordinary heads).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Surma Valley and Hill Districts.	Rs.									
1	Silchar	85,373	2·40	3·53	62·55	1·82	14·67	1·75	·08	6·60	3·07
2	Hailakandi Union	6,784	11·85	5·87	7·71	2·05	18·46	3·69	...	21·27	4·64
3	Sylhet	49,258	6·02	2·63	16·23	3·32	38·16	6·74	·24	14·15	9·52
4	Habiganj	17,281	6·74	4·04	14·56	·61	51·61	1·39	·52	13·33	2·79
5	Karimganj	15,682	8·30	8·59	10·76	·69	38·59	·98	·30	27·48	2·67
6	Sunamganj	7,764	14·68	8·76	7·25	1·29	38·74	...	·09	27·45	...
7	Maulvi Bazar Union	7,509	6·50	7·30	4·70	4·43	55·41	...	...	20·60	...
8	Shillong	84,707	7·14	10·77	11·89	4·45	35·48	4·89	·23	20·88	·68
	Divisional Total for 1915-16	2,74,358	5·82	6·23	28·10	2·82	30·89	3·50	·19	15·32	3·32
	Assam Valley Districts.										
9	Dhubri	24,861	6·32	5·49	5·56	6·90	36·69	2·19	...	16·92	5·51
10	Goalpara	12,778	10·37	5·55	7·01	3·32	28·63	3·83	·51	23·78	12·35
11	Gauhati	72,315	5·01	3·78	21·84	·02	25·46	2·05	·26	17·05	14·63
12	Barpeta	19,085	8·01	2·49	·52	...	19·22	6·02	1·26	38·65	17·95
13	Tezpur	26,012	6·12	4·39	3·40	2·89	32·37	1·61	·82	21·99	6·41
14	Nowgong	20,144	7·49	·96	6·34	3·31	32·72	3·34	·16	21·37	17·85
15	Sibsagar Station	20,991	8·09	4·37	3·12	·11	21·00	1·43	...	23·19	31·88
16	Jorhat	24,386	8·56	4·77	19·69	2·44	37·22	1·99	·22	12·01	5·21
17	Golaghat Union	11,963	8·93	2·67	2·59	3·32	11·18	1·50	·52	42·00	16·16
18	Nazira „	5,119	23·36	6·46	2·05	1·58	4·28	14·90	...	24·06	2·34
19	Dibrugarh	56,363	6·14	3·8[illegible]	1·49	4·46	45·29	2·49	·35	15·55	7·32
	Divisional Total for 1915-16	2,94,017	7·03	3·9[illegible]	9·20	2·44	30·76	2·68	·36	20·33	12·36
	Grand Total for 1915-16	5,68,375	6·44	5·0[illegible]	18·32	2·62	30·82	3·07	·28	17·91	8·00
	Grand Total for 1914-15	*5,33,967*	*6·56*	*5·09*	*13·94*	*2·85*	*27·03*	*2·59*	*·24*	*26·03*	*8·14*

APPENDIX E.

Statement showing the financial position of the Municipalities in Assam which were in debt during the year 1915-16.

Serial No. of Municipality.	Name of Municipality.	Amount of loan sanctioned.		Receipts.					Expenditure.							Results.							Remarks.
		From Government.	Outside Government account.	I.—Opening balance.	II.—Ordinary income.*	III.—Income under "Extraordinary and debt" excluding loan receipts.	IV.—Loan receipts.	V.—Total.	1.—Ordinary expenditure.†	2.—Expenditure from loan funds.	3.—Payment on account of loans. Principal.‡	3.—Payment on account of loans. Interest.	4.—Expenditure under "Extraordinary and debt" excluding payments on account of loans.	5.—Closing balance.	6.—Total.	A.—Excess (+) or deficit (—) of ordinary income over ordinary expenditure (II—1).	B.—Annual payments due on account of loans. Principal.‡	B.—Annual payments due on account of loans. Interest.	C.—Excess (+) or deficit (—) of A as compared with B.	D.—Outstanding on loan account at beginning of year excluding interest.§	Amount of loan during the year.	E.—Outstanding on loan account at end of year excluding interest.§	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Surma Valley and Hill Districts.																						
	Silchar	30,000	...	1,06,941	30,692	200	30,000	1,67,833	84,173	...	1,007	1,200	100	81,353	1,67,833	—53,481	1,007	1,200	—51,274	...	30,000	28,993	
	Shillong ...	10,000	...	11,151	79,315	3,932	1,360(*a*)	95,758	84,667	...	1,000	40	4,033	6,018	95,758	—5,352	1,000	40	—4,312	1,000	...	...	(*a*) Represents the amount realised from the Siem of Mylliem.
	Assam Valley Districts.																						
	Dhubri	25,000	...	10,978	25,080	50	...	36,108	23,944	...	2,166	917	50	9,031	36,108	+1,136	2,166	917	—1,947	22,918	...	20,752	
	Gauhati... ...	22,270	...	5,803	72,613	5,835	...	84,251	71,739	...	1,467	576	6,888	3,581	84,251	+874	1,467	576	—1,169	14,410	...	12,943	
	Tezpur	48,334	...	68,909	28,070	92	48,334	1,45,435	26,012	...	...	...	85	1,19,338	1,45,435	+2,058	...	...	+2,058	...	48,334	48,334	

* "Ordinary income" in this statement means income excluding that under 'Extraordinary and debt' in Form II.
† "Ordinary expenditure" in this statement means expenditure excluding that under "Extraordinary and debt," "Interest on loans," and "Expenditure from Loan Funds."
‡ This should include both repayment of loans and payments to Sinking Fund.
§ This should include both loans from Government and those outside Government account.

APPENDIX F.

Statement showing the contributions made to Municipalities in Assam during the year 1915-16.

Municipalities.	1914-15.	1915-16.	For what purpose.
1	2	3	4
SURMA VALLEY AND HILL DISTRICTS.			
A.—Provincial.			
(a) Medical.			
Sylhet	Rs. 220	Rs. 220	Pay of Sub-Assistant Surgeon, Benodini Debi, Municipal Dispensary.
Shillong	87	360	House-rent of European midwife.
Total	307	580	
(b) Education.			
Silchar	Rs. 600	Rs. 600	For educational purposes.
Sylhet	769	769	Ditto ditto.
Habiganj	...	108	Ditto ditto.
Total	1,369	1,477	
(c) For general purposes.			
	Rs.	Rs.	Rs.
Silchar	31,278	5,542	Recurring grant ... ... 2,500 Rent of shop sites in the municipal market 3,042
Hailakandi Union	9,282	1,500	Recurring grant.
Sylhet	1,28,200	...	
Habiganj	7,500	2,000	Recurring grant.
Karimganj	12,500	3,800	Recurring grant ... ... 3,000 Grant made by Commissioner for the construction of a jetty for the Sambhusagar tank. 800
Sunamganj	9,460	700	Raising embankment of a reserved tank. (Grant made by the Commissioner, Surma Valley and Hill Districts). 700 The Municipality did not through mistake draw the recurring grant of Rs. 2,000 during the year 1915-16.
Maulvi Bazar Union	2,600	1,400	Recurring grant ... ... 1,000 Grant made by the Commissioner for erecting a pucca burning ghat. 400
Shillong	26,263	31,529	Recurring grant ... ... 13,800 Improvement of lighting ... ... 3,432 Pay of Conservancy Inspector ... 1,800 Repairs to septic tank latrine ... 417 Augmentation of water-supply to Laitumkhra. 2,915 Improvement to roads ... ... 5,000 Unspent balance of the Government grant of Rs. 95,999 deposited with the Executive Engineer in 1910-11 and 1911-12 for the improvement of water-works which was refunded by the Executive Engineer in 1915-16 ... 4,165
Total	2,27,023	46,471	
B.—Grants from Local Boards.			
(c) For general purposes.			
	Rs.	Rs.	
Hailakandi	...	250	For improvement of *jhas* maidan.
Habiganj	500	500	For town services.
Karimganj	1,000	1,000	Ditto ditto.
Sunamganj	1,500	1,500	Ditto ditto.
Maulvi Bazar	1,000	1,000	Ditto ditto.
Total	4,000	4,250	

APPENDIX F—*contd.*

Statement showing the contributions made to Municipalities in Assam during the year 1915-16.

Municipalities.	1914-15.	1915-16.	For what purpose.
1	2	3	4
			C.—From other sources.
			(a) Medical.
	Rs.	Rs.	
Silchar	120	160	Contribution received from the Countess of Dufferin's Fund towards the pay of the Municipal mid wife.
			(b) Education.
			Nil.
			(c) For general purposes.
	Rs.	Rs.	Rs.
Shillong	580	580	Contribution for a village path by Mr. Scott O'Connor. 400 Contribution for aqua diet by Military authority 180
Sylhet	250	...	
			ASSAM VALLEY DISTRICTS.
			A.—Provincial.
			(a) Medical.
			Nil.
			(b) Education.
	Rs.	Rs.	
Dhubri	136	338	
Goalpara	1,332	432	Government grant for educational purposes Rs. 348 out of the Coronation grant for general education; Rs. 12 for raising the pay of 2nd Teacher, Municipal school, and Rs. 72 for free vernacular education.
Gauhati	794	576	
Barpeta	2,357	2,357	
Tezpur	175	...	
Nowgong	3,808	839	Rupees 739 for payment of establishment and the balance for purchase of one desk for the Amlapati girls' school.
Sibsagar Station	6,001	1,574	
Jorhat	113	113	Recurring Coronation grant.
Golaghat Union	3,690	766	
Dibrugarh	1,131	1,851	Rupees 691 for maintenance of Graham Bazar Middle Vernacular School and Rs. 560 for the promotion of popular education for boys and girls and Rs. 600 for construction of an additional room for Graham Bazar Middle Vernacular School.
Total ...	19,537	8,846	

APPENDIX F—*concld.*

Municipalities.	1914-15.	1915-16.	For what purpose.
1	2	3	4
(c) For general purposes.			
	Rs.		
Dhubri	6,378	3,000	
Goalpara	1,000	1,000	From Government.
Gauhati	10,000	10,458	
Barpeta	9,529	2,500	
Tezpur	72,666	5,000	Rupees 5,000 recurring grant.
Nowgong	5,000	5,000	
Sibsagar Station	5,000	5,000	
Jorhat	5,000	5,000	For general purposes.
		1,282	For water-supply.
Golaghat Union	9,938	2,460	For general purposes Rs. 1,500, for *maidan* Rs. 540. Amount overdrawn by mistake Rs. 420 which was refunded on the 16th December 1915 under Comptroller's order.
Nazira	4,100	...	
Dibrugarh	11,771	8,000	Annual grant.
Total ...	1,40,382	48,700	
B.—Grants from Local Funds.			
(a) Medical.			
Nil.			
(b) Education.			
	Rs.	Rs.	
Tezpur	100	100	Recurring grant for Victoria Jubilee Library.
Sibsagar station	...	228	
Total ...	100	328	
(c) For general purposes.			
	Rs.	Rs.	
Goalpara	300	300	For maintaining drains.
Tezpur	500	...	
Total ...	800	300	
C.—From other sources.			
(a) Medical.			
Nil.			
(b) Education.			
	Rs.	Rs.	
Tezpur	200	200	Recurring grant from the Williamson Fund towards the Victoria Jubilee Library.
Total ...	200	200	
(c) For general purposes.			
	Rs.	Rs.	
Goalpara	300	197	From Mechpara zemindars for filling up borrow pits.

A. S. P. O. (F. & M.) No. 74—410—29-11-1916.—O. M. R.

RESOLUTION

ON THE

WORKING OF THE MUNICIPALITIES IN ASSAM

DURING THE YEAR

1917-18.

SHILLONG:
PRINTED AT THE ASSAM SECRETARIAT PRINTING OFFICE.

1918.

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Resolution on the Annual Reports on the working of Municipalities in Assam during the year 1917-18.

Extract from the Proceedings of the Chief Commissioner of Assam in the Municipal Department, No. 7638M., dated Shillong, the 5th December 1918.

READ—

(1) The reports from the Commissioners of Divisions on the working of Municipalities in their respective Divisions during the year 1917-18.

(2) Paragraphs 15 to 20 (Municipalities and Unions) of the Annual Report on the working of the Local Audit Department in Assam for 1917-18.

RESOLUTION.

THE municipal institutions of the province consisted of fourteen municipalities under Act III (B. C.) of 1884, and one municipality and seven unions under Act V (B. C.) of 1876. During the course of the year Act III (B. C.) of 1884 was introduced into the Barpeta Municipality in place of Act V (B. C.) of 1876, and unions (which however had not commenced work before the end of the year) were constituted at Palasbari in the Kamrup district and at Gauripur in the Goalpara district under Act V (B. C.) of 1876.

The boundaries of the Shillong, Gauhati and Karimganj municipalities were extended during the year.

The number of meetings held by municipal bodies decreased from 293 to 278. The average percentage of attendance was practically stationary, being 59·73 as against 59·29 in the preceding year. Nine municipal institutions failed to hold at least one meeting in each month.

Taxation.

2. The tax on holdings was levied in fourteen institutions, the alternative tax on persons being in force in the remaining eight. Latrine fees were realised in seventeen and a water rate in five towns. General or partial revisions of assessment were carried out in six municipalities, and resulted in a substantial increase of income at Silchar (where an increase of Rs. 8,214 was obtained from the tax on holdings, latrine fees and water rate), and Jorhat. In Barpeta the tax on holdings was raised from 5½ to 7½ per cent. on the annual value.

The number of rate-payers rose from 23,799 to 24,651, and the percentage of rate-payers to the total urban population from 18·14 to 18·77. The average incidence of taxation per head of population rose from Rs. 2-5-1 to Rs. 2-8-4, the most marked increase, which was due to the introduction of a water rate, being from Rs. 2-8-5 to Rs. 4-0-11 at Tezpur. Taxation on non-residential Government buildings being left out of account, the highest rates of incidence were Rs. 4-4-6 at Shillong, Rs. 3-4-0 at Jorhat, Rs. 2-15-5 at Gauhati and Rs. 2-11-2 at Tezpur. The necessity for municipalities utilising their own resources to the utmost before applying for special assistance from Government has been frequently emphasised. The Chief Commissioner is glad to observe from the increased incidence of taxation that this principle is gradually gaining acceptance.

Collections.

3. The percentage of total collections on the current demand was 96·63 against 98·61 in the previous year.

Collections at Habiganj, Sunamganj, Shillong, Dhubri, Gauhati, Mangaldai, Tezpur, Nowgong, North Lakhimpur and Doom Dooma were excellent and reflect credit on the administration of those towns. On the other hand, the Silchar, Sylhet, Karimganj and Dibrugarh municipalities closed the year with heavy outstanding balances. The Chief Commissioner reproduces, with an expression of his regret at the state of affairs disclosed, the remarks of the Examiner of Local Fund Accounts on the subject :—

"The collection accounts show heavy outstandings in the case of Sylhet, Silchar, Karimganj and Dibrugarh municipalities. This is attributable partly to the fact

that bills were issued late, and also to warrants not being as freely issued as contemplated in the Act. Special attention of the Commissioners was drawn to the heavy arrears which in the case of Sylhet relate to a period of over 7 years, and in the case of Karimganj 4 years. Dibrugarh should also be mentioned as being very unsatisfactory. Of the old arrears, the Commissioners in March 1917 wrote off Rs. 1,252-7-3 relating to 1914-15 and 1915-16 as irrecoverable; but even with this, the progress statement at the end of December 1917 shows outstandings of Rs. 13,533-11-4. It is very regrettable to have to state that in course of reviewing the old outstanding lists put up to the Auditors it was noticed that the Chairman, the Vice-Chairman and a Municipal Commissioner had not fully paid up their taxes for 1914-15. Some of the Commissioners of Sylhet Municipality were also guilty in this respect. The collecting agency of a municipality is mainly responsible for irrecoverable taxes, for if it conducted its duties in an energetic manner, the irrecoverable outstandings would be negligible. It has often been found that when taxes are not realised as soon as they are due and timely steps are not taken for their recovery, the last recourse, *viz.*, eventual remission, in many cases, becomes necessary."

The percentage of remissions on current demand, rose from 3·20 to 5·00 and varied from 19·15 at Silchar to ·07 at Shillong. The recent embezzlements in the Silchar and Sylhet municipalities are chiefly responsible for the large remissions.

Income.

4. The total income of municipal institutions, excluding opening balances, amounted to Rs. 5,78,430, or Rs. 38,269 more than the figures of the previous year. The Assam Valley districts contributed Rs. 34,993 and the Surma Valley and Hill districts Rs. 3,276 towards this increase. The receipts from local sources rose from Rs. 4,08,427 to Rs. 4,58,186, the increase appearing chiefly under the heads "Tax on houses and lands," "Water-rate," "Conservancy," "Tax on persons," and "Sale-proceeds of lands and produce of lands." Receipts under the head "Grants and contributions" amounted to Rs. 1,20,244 against Rs. 1,31,734 in the preceding year, the decrease being due to a reduction in Government grants from Rs. 1,26,096 to Rs. 1,13,052.

Expenditure.

5. The total expenditure of the year amounted to Rs. 6,72,916 as compared with Rs. 8,09,693 in 1916-17. Excluding repayments of loans, advances, deposits, etc., the ordinary expenditure during the year amounted to Rs. 6,52,247, representing a decrease of Rs. 1,41,681 from the figures of the preceding year. The principal heads of expenditure are dealt with below :—

(*a*) *Water-supply.*—The capital outlay and maintenance charges on account of water-supply were Rs. 1,12,286 and Rs. 65,079 against Rs. 2,80,727 and Rs. 39,358, respectively, in the previous year. The water-works at Silchar, Sylhet and Tezpur were successfully completed during the year. The water-supply of a portion of the Shillong Municipality was augmented with beneficial results to the health of the area. Satisfactory progress was made with the scheme for the construction of two tanks at Nazira. The Chairman of the Gauhati Municipality remarks that the supply of water is not sufficient for the present requirements of the town. The Divisional Commissioner observes that in his opinion neither the municipality nor the rate-payers as a body have a legitimate grievance, as, thanks to the liberal terms under which the water-works are carried on by Government, the municipality escapes considerable expenditure. The matter will engage attention.

(*b*) *Public works.*—The expenditure on public works during the year under review was Rs. 1,06,459 or Rs. 1,957 less than in the preceding year. A total sum of Rs 79,650 was spent on the construction and maintenance of roads, against Rs. 79,991 in the previous year.

(*c*) *Conservancy and drainage.*—The expenditure on conservancy fell from Rs. 1,71,449 to Rs. 1,65,283, the decrease being shared by both divisions. The conservancy improvement scheme in Sylhet, towards which a Government grant of Rs. 16,200 was sanctioned, was completed except for one item which awaits the completion of land acquisition proceedings. Minor improvements to conservancy arrangements were effected in many towns, and the percentage of expenditure on conservancy to the total municipal expenditure rose from 21·59 to 25·34. Several municipalities however realise very imperfectly their responsibilities in the matter of conservancy and the importance of energetic action in dealing with insanitary private privies.

The capital outlay and maintenance charges on drainage were Rs. 3,414 and Rs. 10,505 against Rs. 3,022 and Rs. 10,302, respectively, in the preceding year. Minor improvements were effected in several municipalities. A Government grant of Rs. 5,000 was made to the Gauhati Municipality for the improvement of the drains of the Kayapati, a scheme which is receiving welcome assistance from the Marwari residents of the quarter.

Financial position and closing balances.

6. The aggregate closing balances amounted to Rs. 1,44,624 or Rs. 2,410 less than those of the preceding year, and the actual balance, excluding the value of uncashed cheques, fell from Rs. 1,43,724 to Rs. 1,42,788. Five municipalities had loans outstanding at the close of the year. The Dibrugarh Municipality, owing entirely to its flagrant neglect of the elementary duty of collecting its dues, ended the year with a very inadequate closing balance. The financial position of the Sylhet Municipality is under examination. The remaining municipal institutions were financially sound.

Audit and inspection.

7. The accounts of the Silchar, Sylhet, Habiganj, Karimganj, Sunamganj, Shillong, Gauhati, Barpeta, Tezpur, Nowgong, Jorhat, Sibsagar and Dibrugarh municipalites and of the Golaghat, Mangaldai and Nazira unions were examined and audited by the Examiner of Local Fund Accounts during the year under report. The effects of dishonest practices and insufficient supervision were still apparent in the accounts of the Silchar and Sylhet municipalities. It is satisfactory to find that no fresh case of embezzlement was brought to light during the year.

The Commissioner, Surma Valley and Hill Districts, inspected all the municipal offices in his division, and the Commissioner, Assam Valley Districts, inspected the municipal offices of Dhubri, Goalpara, Gauhati, Barpeta, Nowgong, Sibsagar, Jorhat, Dibrugarh and Mangaldai. All the municipal offices, except Dhubri, Nazira and Doom Dooma, were inspected during the year by the Deputy Commissioners concerned, and the Dhubri office was inspected shortly after the close of the year. Mr. Beatson Bell gratefully acknowledges the services rendered by divisional and district officers, the Sanitary Commissioner and the Examiner of Local Fund Accounts in aiding and supervising municipal administration.

General.

8. In accordance with the wishes of a majority of the non-official members of the Legislative Council the introduction of the Assam Municipal Bill has been postponed *sine die*.

Useful work was done during the year by all the municipalities. The Chief Commissioner has noticed with pleasure the names of the office bearers and Commissioners mentioned in the divisional reports as having evinced special interest in municipal affairs.

By order of the Chief Commissioner of Assam,

A. W. BOTHAM,

Second Secretary to the Chief Commissioner of Assam.

A. S. P. O. (M. & E.) No. 80—270—9-12-1918—O. M. R.

FORMS.

FORM No.

Statement showing the constitution of the Municipalities

Name of district.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Particulars as to Chairman.				Number of		
					Elected non-official.	Elected official.	Nominated non-officials.	Nominated officials.	*Ex-officio.*	Nominated.	Elected.
1	2	3	4	5	6	7	8	9	10	11	12
		SURMA VALLEY AND HILL DISTRICTS.									
Cachar ...	1	Silchar ...	Bengal Act III of 1884 ...	8,785	1	...	...	...	2	3	10
	2	Hailakandi Union...	Bengal Act V of 1876 ...	1,462	...	...	...	1	3	3	...
		Total ...	.....	10,247	1	...	...	1	5	6	10
Sylhet ...	3	Sylhet	Bengal Act III of 1884 ...	14,457	1	...	...	...	1	4	10
	4	Habiganj ...	Ditto ditto ...	6,249	...	...	...	1	2	3	10
	5	Karimganj ...	Ditto ditto ...	3,052	...	...	...	1	1	2	9
	6	Sunamganj ...	Ditto ditto ...	4,620	...	...	...	1	2	2	8
	7	Maulvi Bazar Union	Bengal Act V of 1876 ..	2,369	...	...	...	1	1	5	...
		Total ...	.....	30,747	1	...	...	4	7	16	37
Khasi and Jaintia Hills.	8	Shillong ...	Bengal Act III of 1884 ...	11,066	...	...	...	1	5	10	...
		Divisional Total for 1917-18.	.....	52,060	2	...	...	6	17	32	47
		ASSAM VALLEY DISTRICTS.									
Goalpara ...	9	Dhubri ...	Bengal Act III of 1884 ...	5,806	1	...	...	...	2	2	7
	10	Goalpara ...	Ditto ditto ...	5,964	...	...	...	1	2	1	7
		Total ...	.....	11,770	1	...	...	1	4	3	14
Kamrup ...	11	Gauhati ...	Bengal Act III of 1884 ...	12,481	1	...	...	...	2	3	10
	12	Barpeta ...	Bengal Act V of 1876 ...	10,739	1	...	...	...	3	7	...
		Total ...	.....	23,220	2	...	...	...	5	10	10
Darrang ...	13	Tezpur ...	Bengal Act III of 1884 ...	5,355	1	...	...	...	2	2	10
	14	Mangaldai Union ...	Bengal Act V of 1876 ...	680	...	...	...	1	1	3	...
		Total ...	.....	6,035	1	...	...	1	3	5	10
Nowgong ...	15	Nowgong ...	Bengal Act III of 1884 ...	5,433	1	...	...	...	1	11	...
Sibsagar ...	16	Sibsagar ...	Ditto ditto	5,764	1	...	...	...	2	2	8
	17	Jorhat	Ditto ditto ...	5,231	...	...	...	1	3	2	8
	18	Golaghat Union ...	Bengal Act V of 1876 ...	2,236	...	...	...	1	1	5	...
	19	Nazira ,, ...	Ditto ditto ...	2,289	...	...	...	1	...	5	...
		Total ...	.....	15,520	1	...	...	3	6	14	16
Lakhimpur ...	20	Dibrugarh ...	Bengal Act III of 1884 ...	14,563	1	...	...	...	3	2	11
	21	North Lakhimpur Union.	Bengal Act V of 1876 ...	1,645	...	...	...	1	1	...	4
	22	Doom Dooma Union	Ditto ditto ...	1,056	...	...	1	...	...	...	5
		Total ...	.....	17,264	1	...	1	1	4	2	20
		Divisional Total for 1917-18.	.....	79,242	7	...	1	6	23	45	70
		Grand Total for 1917-18.	.....	131,302	9	...	1	12	40	77	117
		Grand Total for 1916-17.	.....	*131,168*	*4*	...	*2*	*13*	*40*	*98*	*94*

I.

in Assam during the year ending the 31*st March* 1918.

Members of Committee.					Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
Total.	Officials.	Non-officials.	Europeans.	Indians.							
13	14	15	16	17	18	19	20	21	22	23	24
15	5	10	1	14	19	...	...	56·84	60·53	59·30	
6	3	3	...	6	9	...	...	88·89	59·26	74·07	
21	8	13	1	20	28	...	...	68·86	60·24	63·52	
15	2	13	...	15	30	...	...	58·33	88·97	84·88	
15	2	13	1	14	12	...	...	62·14	62·71	62·63	
12	3	9	2	10	16	1	...	59·25	65·43	63·88	
12	2	10	...	12	15	...	...	70·00	64·00	65·00	
6	2	4	1	5	5	...	...	90·00	55·00	66·67	
60	11	49	4	56	80	1	...	67·15	69·81	69·32	
15	5	10	8	7	7	...	...	68·57	50·00	56·19	
96	24	72	18	83	115	1	...	68·02	65·33	66·00	
11	2	9	1	10	18	1	1	16·66	76·54	65·65	
10	2	8	...	10	11	1	...	81·81	72·72	74·54	
21	4	17	1	20	29	2	1	49·23	74·63	69·79	
15	2	13	2	13	18	...	...	35·18	63·88	60·05	
10	3	7	...	10	19	...	...	40·33	61·55	55·20	
25	5	20	2	23	37	...	...	37·75	62·71	57·72	
14	3	11	3	11	13	...	...	25·64	67·82	58·78	
4	2	2	...	4	4	...	...	50·75	43·95	47·35	
18	5	13	3	15	17	...	...	38·19	55·88	50·97	
12*	2	10	1	11	12	...	...	4·16	52·08	44·09	* All Commissioners were appointed by the Local Administration under paragraph 2 of section 16 of Bengal Act III of 1884.
12	2	10	1	11	24	...	...	70·83	50·83	54·16	
13	3	10	3	10	12	...	...	38·88	59·16	54·48	
6	1	5	...	6	5	...	...	70·00	48·00	51·66	
5	...	5	1	4	3	...	...	...	79·10	79·10	
36	6	30	5	31	44	...	...	44·93	59·27	64·37	
16	3	13	2	14	13	...	...	59·00	55·61	56·25	
5	1	4	...	5	6	...	...	50·00	50·00	50·00	
5	...	5	3	2	9	...	...	...	62·96	62·96	
26	4	22	5	21	28	...	...	36·33	56·19	53·13	
138	26	112	17	121	167	2	1	45·73	60·30	57·55	
234	50	184	30	204	282	3	1	56·43	62·27	59·73	
232	*25*	*177*	*32*	*200*	*305*	*9*	*3*	*55·15*	*60·58*	*59·29*	

FORM

Statement showing the Income of the Municipalities in Assam

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	Municipal rates						
										Octroi
				(a)	(b)	(c)	(d)	(e)	(f)	(g)
				Class I (Articles of food or drink for men and animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).	Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (cloth).
1	2	3	4	5	6	7	8	9	10	11
SURMA VALLEY AND HILL DISTRICTS.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cachar ...	1	Silchar ...	15,981	...	...	...	...	...	...	...
	2	Hailakandi Union.	2,978(a)	...	...	...	...	...	...	...
		Total ...	18,959	...	...	...	...	...	...	...
Sylhet ...	3	Sylhet ...	13,133	...	...	...	...	...	...	...
	4	Habiganj ...	4,993	...	...	...	...	...	...	...
	5	Karimganj ...	3,054	...	...	...	...	...	...	...
	6	Sunamganj ...	6,516	...	...	...	...	...	...	...
	7	Maulvi Bazar Union.	1,693	...	...	...	...	...	...	...
		Total ...	29,389	...	...	...	...	...	...	...
Khasi and Jaintia Hills.	8	Shillong ...	6,167(b)	...	...	...	...	...	...	...
		Divisional Total for 1917-18.	54,515	...	...	...	...	...	...	...
ASSAM VALLEY DISTRICTS.										
Goalpara ...	9	Dhubri ...	10,447	...	...	...	...	...	...	...
	10	Goalpara ...	1,874	...	...	...	...	...	...	...
		Total ...	12,321	...	...	...	...	...	...	...
Kamrup ...	11	Gauhati ...	527	...	...	...	...	...	...	...
	12	Barpeta ...	5,166	...	...	...	...	...	...	...
		Total ...	5,693	...	...	...	...	...	...	...
Darrang ...	13	Tezpur ...	38,641	...	...	...	...	...	...	...
	14	Mangaldai Union	2,378	...	...	...	...	...	...	...
		Total ...	41,019	...	...	...	...	...	...	...
Nowgong ...	15	Nowgong ...	5,070	...	...	...	...	...	...	...
Sibsagar ...	16	Sibsagar ...	6,082	...	...	...	...	...	...	...
	17	Jorhat ...	1,960	...	...	...	...	...	...	...
	18	Golaghat Union	4,692*	...	...	...	...	...	...	...
	19	Nazira ,,	5,006	...	...	...	...	...	...	...
		Total ...	17,740	...	...	...	...	...	...	...
Lakhimpur ...	20	Dibrugarh ...	1,628*	...	...	...	...	...	...	...
	21	North Lakhimpur Union.	4,950	...	...	...	...	...	...	...
	22	Doom Dooma Union.	1,962	...	...	...	...	...	...	...
		Total ...	8,540	...	...	...	...	...	...	...
		Divisional Total for 1917-18.	90,383	...	...	...	...	...	...	...
		Grand Total for 1917-18.	1,44,898	...	...	...	...	...	...	...
		Grand Total for 1916-17.	4,05,692	...	...	...	...	...	...	...

(a) Includes Rs. 36, being the amount of cheques remaining uncashed at the close of the preceding year and Rs. 7 realised in 1916-17 but credited in 1917-18.

(b) Excludes an imprest of Rs. 50 held by the Vice-Chairman.

* As per Municipal cash book.

and taxes.

(h) Class VIII (Metals).	(i) Composition for Octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	9,622	1,436	...	3,770	5,216	...	6,049
...	...	...	...	...	...	...	...	...	...
...	...	...	9,622	1,436	...	3,770	5,216	...	6,049
...	...	...	4,041	917	...	11,063	...	...	11,882
...	...	...	881	...	...	588	...	...	5,634
...	...	...	3,100	15	...	...	...	...	4,167
...	...	...	967	...	...	520	...	...	2,164
...	...	...	...	...	...	2,350	...	...	...
...	...	...	8,989	932	...	14,521	...	...	23,847
...	...	...	25,268	1,478	...	...	13,823(c)	...	17,498
...	...	...	43,879	3,846	...	18,291	19,039	...	47,394
...	...	...	5,373	633	...	...	...	...	5,906
...	...	...	857	1,360	568	800	...	...	2,934
...	...	...	6,230	2,043	568	800	...	...	8,840
...	...	...	16,410	2,574	...	450	19,444	...	7,627
...	...	...	8,066	533	...	1,056	...	...	...
...	...	...	24,476	3,107	...	1,506	19,444	...	7,627
...	...	...	7,253	1,011	...	143	7,778	...	5,533
...	...	...	894	...	...	...	...	...	321
...	...	...	8,147	1,011	...	143	7,778	...	5,854
...	...	...	4,123	1,113	...	1,501	...	...	3,734
...	...	...	1,529	535	...	1,763	...	...	2,994
...	...	...	6,814	1,721	...	...	7,488	...	4,678
...	...	...	...	...	137	...	...	...	...
...	...	...	1,635	...	...	936	...	...	...
...	...	...	9,978	2,256	137	2,699	7,488	...	7,672
...	...	...	16,701	3,663	...	136	...	...	9,597
...	...	...	416	...	...	...	...	...	585
...	...	...	426	...	...	...	...	...	...
...	...	...	17,543	3,663	...	136	...	...	10,182
...	...	...	70,497	13,193	705	6,785	34,710	...	43,909
...	...	...	1,14,376	17,039	705	25,076	53,749	...	91,303
...	...	...	*1,11,976*	*15,428*	*614*	*27,312*	*37,753*	...	*85,046*

(c) Includes Rs. 180 contributed by Military Authority for aqueduct.

Municipal rates and taxes—*concld.*				Realisations under special Acts.					
Other taxes (to be specified in detail, *e.g.*, servant's tax, pilgrim tax, etc., in as many columns as may be necessary).						From other sources (to be specified in detail in as many columns as may be necessary).			
Tax on persons according to their circumstances and property.	Current tax.	Warrant fees.	Total rates and taxes.	From pounds.	From hackney carriages.	Warrant fees.	Vaccination fees.	Petroleum fees.	Total.
22	22(*a*)	22(*b*)	23	24	25	26	26(*a*)	26(*b*)	27
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	49	26,142	495	60	...	36	142	733
691	...	...	691	377	...	...	...	36	413
691	...	49	26,833	872	60	...	36	178	1,146
11,853	...	18	39,774	1,086	80	...	15	5	1,186
4,098	...	123	11,324	1,067	...	...	14	...	1,081
...	...	51	7,333	186	...	...	8	...	194
2,302	...	10	5,963	357	...	...	27	...	384
798	...	...	3,148	216	...	6	3	...	225
19,051	...	202	67,542	2,912	80	6	67	5	3,070
...	...	10	58,077	273	...	...	...	29	302
19,742	...	261	1,52,452	4,057	140	6	103	212	4,518
...	...	...	11,962	622	...	33	...	254	909
3,498	...	...	10,017	1,325	24	26	28	60	1,463
3,498	...	...	21,979	1,947	24	59	28	314	2,372
...	...	...	46,505	3,784	203	18	28	...	4,033
...	...	...	9,655	1,966	...	117	25	...	2,108
...	...	...	56,160	5,750	203	135	53	...	6,141
...	...	...	21,718	2,990	...	34	39	54	3,117
...	...	...	1,215	1,147	...	...	...	...	1,147
...	...	...	22,933	4,137	...	34	39	54	4,264
...	...	...	10,471	2,297	...	21	...	...	2,318
3,011	...	...	9,832	1,429	...	165	...	...	1,594
...	...	...	20,701	1,657	...	109	29	...	1,795
2,095	...	...	2,232	1,508	...	10	...	...	1,518
...	...	...	2,571	549	...	1	...	...	550
5,106	...	...	35,336	5,143	...	285	29	...	5,457
...	...	...	30,097	1,049	108	188	23	...	1,368
...	...	...	1,001	2,339	...	...	...	...	2,339
...	...	...	426	311	...	...	...	...	311
...	...	...	31,524	3,699	108	188	23	...	4,018
8,604	...	...	1,78,403	22,973	335	722	172	368	24,570
28,346	...	261	3,30,855	27,030	475	728	275	580	29,088
24,974	...	*569*	*3,03,672*	*27,657*	*334*	*558*	*283*	*423*	*29,255*

Revenue derived from municipal property and powers apart from taxation.									
Rents of lands, houses, serais (rest-houses), dák bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).		
							From burning ghats and burial grounds.	Process fees.	Other items.
28	29	30	31	32	33	34	35	35(*a*)	35(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
114	69	...	...	...	4,449	...	...	...	...
...	...	480	...	...	3,405	...	...	...	...
114	69	480	...	...	7,854	...	...	...	...
527	...	353	...	...	...	...	...	...	22
123	...	...	...	...	...	...	...	...	...
76	...	...	...	...	...	...	...	...	...
...	...	...	...	...	20	...	...	...	...
...	...	513	...	...	...	...	...	...	...
726	...	866	...	...	20	...	...	...	22
73	...	60	...	...	663	...	...	...	...
913	69	1,406	...	...	8,537	...	...	...	22
510	37	...	...	...	8,218	...	...	19	65
...	...	3	1	...	25	...	...	...	...
510	37	3	1	...	8,243	...	...	19	65
73	10,214	55	1,259	...	7,709	...	...	188	...
...	92	653	64	...	444	...	...	3	...
73	10,306	708	1,323	...	8,153	...	...	191	...
313	38	...	2	...	6,734	...	...	...	38
...	...	2	3	...	420	...	...	...	...
313	38	2	5	...	7,154	...	...	...	38
60	15	128	...	...	1,076	...	...	...	250
	...	18	...	...	930	...	...	...	...
...	...	...	...	...	3,895	...	...	...	...
13	32	...	...	...	1,575	...	...	...	...
3	...	...	...	...	276	...	...	...	...
84	32	18	...	...	6,676	...	...	...	...
4,638	36	...	18	...	6,139	...	...	...	748
39	...	...	...	...	800	...	...	...	143
...	...	...	...	...	3,041	...	...	...	...
4,677	36	...	18	...	9,980	...	...	...	891
5,717	10,464	859	1,347	...	41,282	...	...	210	1,244
6,630	10,533	2,265	1,247	...	49,819	...	...	210	1,266
8,610	*550*	*3,265*	*917*	...	*48,227*	...	*14*	*167*	*718*

Revenue derived from municipal property and powers apart from taxation—*concld.*					
Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.
	For general purposes.	For educational purposes.	For medical purposes.		
36	37	38	39	40	41
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
282	...	...	...	...	4,864
29	...	...	...	...	3,914
261	...	...	...	...	8,778
545	...	...	...	...	1,447
89	...	...	...	...	212
43	...	...	...	...	119
17	...	...	...	...	37
42	...	...	...	...	555
736	...	...	...	...	2,370
139	280(*d*)	...	...	1,000	2,215
1,136	280	...	...	1,000	13,363
309	...	...	...	...	9,158
283	...	...	...	...	312
592	...	...	...	...	9,470
1,026	...	...	...	...	20,524
90	...	...	...	...	1,346
1,116	...	...	...	...	21,870
114	...	...	...	...	7,239
...	...	...	...	...	425
114	...	...	...	...	7,664
34	...	...	...	...	1,563
136	...	...	...	...	1,152
368	...	...	...	...	4,268
119	...	...	...	...	1,739
103	...	...	...	...	332
726	...	...	...	...	7,536
142	...	...	...	...	11,721
35	...	...	...	...	1,017
...	...	...	...	...	3,041
177	...	...	...	...	15,779
2,759	...	...	...	...	63,882
3,895	280	...	...	1,000	77,245
3,420	*320*	*35*	...	*1,000*	*67,243*

(*d*) Represents the principal and interest of loan repaid by the Siem of Mylliem.
* Includes Rs. 700 for spurs and pallisades.

Grants and contributions (for general and special purposes).									
From Government.			From Local Funds.			From other sources.			
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,912	600	...	...	...	...	...	...	120	5,632
1,500	...	...	...	...	...	...	...	...	1,500
6,412	600	...	...	...	...	...	...	120	7,132
...	769	220	...	...	...	...	...	...	989
2,000	108	...	650	...	...	...	...	...	2,758
3,400	...	...	800	...	240	...	...	...	4,440
2,000	...	...	1,500	...	100	...	...	...	3,600
1,000	...	...	1,000	...	...	...	...	...	2,060
8,400	877	220	3,950	...	340	...	...	...	13,787
19,481	...	360	...	...	...	...	...	...	19,841
34,293	1,477	580	3,950	...	340	...	...	120	40,760
13,044	336	...	...	...	...	...	...	...	13,380
1,000	432	...	300	...	...	730	...	...	2,462
14,044	768	...	300	...	...	730	...	...	15,842
15,528	689	...	...	...	...	...	...	...	16,217
2,500	2,357	...	...	...	...	...	...	...	4,857
18,028	3,046	...	...	...	...	...	...	...	21,074
5,000	525	...	...	...	...	10	...	...	5,535
1,500	282	...	...	...	...	...	...	...	1,782
6,500	807	...	...	...	...	10	...	...	7,317
5,800*	739	...	...	...	...	...	...	...	6,539
5,000	1,574	...	...	456	...	...	...	...	7,030
5,000	113	...	...	...	...	...	...	...	5,113
2,040	2,944	...	...	...	...	...	...	...	4,984
...	...	...	...	...	...	...	...	...	...
12,040	4,631	...	...	456	...	...	...	...	17,127
8,000	1,251	...	...	...	...	...	...	...	9,251
1,048	...	...	500	...	...	...	...	...	1,548
...	...	...	786	...	...	...	...	...	786
9,048	1,251	...	1,286	...	...	...	...	...	11,585
65,460	11,242	...	1,586	456	...	740	...	...	79,484
99,753	12,719	580	5,536	456	340	740	...	120	1 20,244
1,15,404	*10,112*	*580*	*4,830*	*494*	*91*	*103*	...	*120*	*1,31,734*

Miscellaneous.			Total Income of year excluding opening balance.	Extraordinary							
				Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans		Realisations of Sinking fund for repayment of loans.	Advances and debt.			
Recoveries on account of services rendered to private individuals.	Other items.	Total.			From Government.	Raised in the open market.		Permanent.	Other.	Deposits.	Total.
52	53	54	55	56	57	58	59	60	61	62	63
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
51	446	497	37,868	...	...	...	...	...	63	610	673
...	81	81	6,599	...	...	...	...	...	...	398	398
51	527	578	44,467	...	...	...	...	...	63	1,008	1,071
...	243	243	43,639	...	90,000	...	...	...	...	...	90,000
...	124	124	15,499	...	...	...	...	...	300	184	484
...	75	75	12,161	...	...	...	...	...	214	44	258
...	419	419	10,403	...	...	...	...	...	...	40	40
...	30	30	5,958	...	...	...	...	...	...	...	...
...	891	891	87,660	...	90,000	...	...	...	514	268	90,782
...	5,311	5,311	85,746	...	...	...	...	...	...	4,700	4,700
51	6,729	6,780	2,17,273	..	90,000	...	...	...	577	5,976	96,553
...	4,931	4,931	40,340	...	...	...	...	...	...	129	129
...	11	11	14,265	...	...	...	...	...	...	30	30
...	4,942	4,942	54,605	...	...	...	...	...	...	159	159
566	281	847	88,126	...	...	...	...	...	874	523	1,397
2	20	22	17,988	...	...	...	...	...	...	412	412
568	301	869	1,06,114	...	...	...	...	...	874	935	1,809
4,831	153	4,984	42,593	...	...	...	...	...	...	...	...
6	607	613	5,182	...	...	...	...	...	...	...	...
4,837	760	5,597	47,775	...	...	...	...	...	...	...	...
139	...	139	21,030	...	...	...	...	60	..	...	60
27	210	237	19,845	...	...	...	...	...	291	2	293
...	189	189	32,061	..	...	...	...	...	...	70	70
...	45	45	10,518	...	...	...	...	...	...	1,024	1,024
...	7	7	3,510	...	...	...	...	...	...	...	...
27	451	478	65,934	...	...	...	...	...	291	1,056	1,387
1,778	309	2,087	54,524	...	...	...	...	...	304	...	304
...	...	...	5,905	...	...	...	...	...	...	...	...
...	106	106	4,670	...	...	...	...	...	...	...	...
1,778	415	2,193	65,099	...	...	...	...	...	304	...	304
7,349	6,869	14,218	3,60,557	...	...	...	...	60	1,469	2,190	3 659
7,400	13,598	20,998	5,78,430	...	90,000	...	...	60	2,046	8,166	1,00,212
1,617	*6,640*	*8,257*	*5,40,161*	...	...	...	...	*60*	*2,835*	*7,979*	*10,874*

4f

No. II.

during the year ending the 31*st March* 1918.

Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
64	65	66	67	68
Rs.	Rs.	Rs. a. p.	Rs. a. p.	
38,541(*e*)	54,522	2 15 7	4 5 0	
6,997(*f*)	9,975	0 7 7	4 8 3	
45,538	64,497	2 9 11	4 5 5	
1,33,639	1,46,772	2 12 0	3 0 4	
15,983(*g*)	20,976	1 13 0	2 7 8	
12,419(*h*)	15,473	2 6 5	3 15 9	
10,443(*j*)	16,959	1 4 8	2 4 0	
5,958	7,651	1 5 3	2 8 3	
1,78,442	2,07,831	2 3 2	2 13 7	
90,446(*i*)	96,613	5 4 0	7 12 0	
3,14,426	3,68,941	2 14 10	4 3 0	
40,469(*k*)	50,916	2 1 0	6 15 2	
14,295	16,169	1 10 10	2 6 3	
54,764	67,085	1 13 11	4 10 3	
89,523(*l*)	90,050	3 11 7	7 1 0	
18,400(*m*)	23,566	0 14 5	1 10 10	
1,07,923	1,13,616	2 6 8	4 9 1	
42,593(*n*)	81,234	4 0 11	7 15 3	
5,182(*o*)	7,560	1 12 7	7 9 11	
47,775	88,794	3 12 10	7 14 8	
21,030	26,100	1 14 10	3 13 11	
20,138(*p*)	26,220	1 11 4	3 7 1	
32,131(*q*)	34,091	3 15 4	6 2 1	
11,542	16,734	0 15 11	4 11 3	
3,510(*r*)	8,516	1 2 0	1 8 6	
67,321	85,061	2 4 5	4 4 0	
54,828(*s*)	56,456	2 1 1	3 11 11	
5,905(*t*)	10,355	0 9 9	3 9 5	
4,670	6,632	0 6 5	4 6 9	
65,403	73,943	1 13 3	3 12 4	
3,64,216	4,54,599	2 4 0	4 8 10	
6,78,642	8,23,540	2 8 4	4 6 6	
5,51,035	9,56,727	2 5 1	4 1 11	

(*e*) The difference of Rs. 114 with the treasury figures is due to (1) the value of cheques for Rs. 115 issued but not cashed during the year, and (2) the inclusion of fraction of a rupee.

(*f*) The difference of Rs. 270 with the treasury figures is due to the exclusion from the Union Accounts of Rs. 7 realised in 1916-17 but credited in 1917-18 and to the inclusion of (1) Rs. 21 realised in 1917-18 but credited in 1918-19 and (2) Rs. 398, being the difference of the value of cheques issued over the value of cheques cashed during the year, and to the exclusion of Rs. 142 drawn from the treasury for payment but refunded, as the amount was not disbursed to the actual payee who could not be traced.

(*g*) The difference of Rs 137 with the treasury figures is due to the adjustment of price of kerosine oil realised from the Subdivisional Officer, Habiganj, and credited into the treasury, and to the inclusion of fraction of a rupee.

(*h*) The difference of Rs. 230 with the treasury figures is due to the inclusion of the value of cheques issued over the value of cheques cashed and to the adjustment through the adjustment register which did not pass through treasury accounts.

(*i*) This excludes a sum of Rs. 1,681-2-0 as adjustment and includes a sum of Rs. 87-8-0, being the difference between the value of cheques issued and that of cheques cashed.

(*j*) The difference of Rs. 2 with the treasury figure is due to the fact that the amount was overdrawn in an establishment pay bill, but afterwards refunded.

(*k*) Includes Rs. 23, being an amount of a chalan credited in the cash-book, but not appearing in the pass book of the treasury during the year 1917-18, as the amount was credited on the closing day of the year.

(*l*) Excludes Rs. 707 on account of advance recovered, but includes Rs. 511 deducted on account of taxes, process fees, etc., through the medium of the adjustment register.

(*m*) Excludes Rs. 26, being the value of chalans credited in the cash book, but not entered in the treasury pass book.

(*n*) Includes Rs. 379 received on the 31st March 1918, but credited into the treasury in 1918-19 and excludes Rs. 175 adjusted on account of refund and recoveries of expenditure.

(*o*) Includes Rs. 2 realised on 31st March 1918, but not credited into the treasury on that day.

(*p*) Includes Rs. 176 received through adjustment register and Rs. 325 credited after closing of treasury account for the year.

(*q*) Excludes Rs. 36, being the amount adjusted as per municipal accounts.

(*r*) Excludes Rs. 142, being surplus deposit of unclaimed cattle sold in public auction.

(*s*) Includes Rs. 122 collected in 1917-18, but credited into the treasury in 1918-19.

(*t*) Includes Rs. 14 received in 1917-18, but not appearing in the treasury accounts for the year.

	Rs. a. p.
Dhubri—	
Opening balance as per cash book	10,447 0 0
Add value of uncashed cheques...	488 0 0
Balance as per treasury pass book	10,935 0 0
Gauhati—	
Balance as per Comptroller's book	603 0 0
Balance as per Municipal book...	527 0 0
Difference Rs. 76 is due to value of uncashed cheques.	76 0 0

	Rs. a. p
Barpeta—	
The opening balance excludes Rs. 246 as value of uncashed cheques.	
Tezpur—	
The balance includes imprest of Rs. 50.	
Nowgong—	
Excludes Rs. 19 as value of uncashed cheques.	
Jorhat—	
As per Municipal account ...	1,960 2 0
Amount of uncashed cheques ...	209 15 0
Deduct amount of chalans which appeared in cash book.	9 2 0
Balance as per treasury pass book	2,160 14 6
Sibsagar—	
Per treasury cash book ...	6,443 0
Deduct value of uncashed cheques	361 0
	6,082 0
Nazira—	
As per treasury pass book ...	5,753
Deduct value of uncashed cheques	747 0
	5,006 0 0
North Lakhimpur—	
The opening balance excludes Rs. 285 as value of uncashed cheques.	
Golaghat Union—	
As per Union cash book ...	4,692 0 0
Add value of uncashed cheques ...	455 0 0
As per Comptroller's office ...	5,147 0 0
Dibrugarh—	
As per Municipal account ...	1,628 0 0
Add value of uncashed cheques ...	2,460 0 0
	4,088 0 0
Deduct amount realised in 1916-17, but credited into the treasury in 1917-18.	741 0 0
As per Comptroller's account ...	3,347 0

FORM

Statement showing the Expenditure of the Municipalities in Assam

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	General administration and collection charges.							
			General administration—office establishment, inspection, Honorary Magistrate's establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of lands.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
SURMA VALLEY AND HILL DISTRICTS.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cachar ...	1	Silchar ...	2,220	1,368	...	...	4	...	...	3,592
	2	Hailakandi Union	519	397	...	...	...	...	...	916
		Total ...	2,739	1,765	...	...	4	...	...	4,508
Sylhet ...	3	Sylhet ...	1,159	2,208	...	...	26	55	...	3,448
	4	Habiganj ...	613	515	...	...	...	...	...	1,128
	5	Karimganj ...	991	437	...	1	...	...	...	1,429
	6	Sunamganj ...	539	337	...	...	93	...	...	969
	7	Maulvi Bazar Union.	386	...	...	...	...	...	...	386
		Total ...	3,688	3,497	...	1	119	55	...	7,360
Khasi and Jaintia Hills.	8	Shillong ...	3,812	2,610	...	...	23	...	...	6,445
		Divisional Total for 1917-18.	10,239	7,872	...	1	146	55	...	18,313
ASSAM VALLEY DISTRICTS.										
Goalpara ...	9	Dhubri ...	635	984	...	...	...	...	...	1,619
	10	Goalpara ...	512	828	...	...	...	...	...	1,340
		Total ...	1,147	1,812	...	...	...	...	...	2,959
Kamrup ...	11	Gauhati ...	2,221	2,310	...	...	...	...	...	4,531
	12	Barpeta ...	955	553	570	...	10	...	...	2,088
		Total ...	3,176	2,863	570	...	10	...	...	6,619
Darrang ...	13	Tezpur ...	1,146	932	...	34	...	50	...	2,162
	14	Mangaldai Union	455	...	...	...	...	...	...	455
		Total ...	1,601	932	...	34	...	50	...	2,617
Nowgong ...	15	Nowgong ...	567	945	152	...	...	...	...	1,664
Sibsagar ...	16	Sibsagar ...	1,160	502	542	...	8	...	...	2,212
	17	Jorhat ...	2,288	805	...	...	14	...	...	3,107
	18	Golaghat Union...	516	296	66	...	...	...	...	878
	19	Nazira ...	733	394	110	...	...	...	...	1,237
		Total ...	4,697	1,997	718	...	22	...	...	7,434
Lakhimpur ...	20	Dibrugarh ...	2,157	1,525	...	...	131	...	...	3,813
	21	North Lakhimpur Union.	808	...	...	...	...	...	...	808
	22	Doom Dooma Union.	670	...	...	...	...	...	...	670
		Total ...	3,635	1,525	...	...	131	...	...	5,291
		Divisional Total for 1917-18.	14,823	10,074	1,440	34	163	50	...	26,584
		Grand Total for 1917-18.	25,062	17,946	1,440	35	309	105	...	44,897
		Grand Total for 1916-17.	*21,841*	*17,234*	*1,421*	*31*	*560*	...	...	*41,027*

Public safety.					Public health and convenience.					
					Water-supply.		Drainage.			
Fire (establishment, purchase of fire-engine buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road-cleaning and watering) and latrines.	Charges on account of Health Officers and Sanitary Inspectors.
12	13	14	15	16	17	18	19	20	21	22
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	3,452	...	...	3,452	10,295	6,225	...	1,208	10,509	...
...	417	...	...	417	...	69	...	123	1,349	...
...	3,869	...	...	3,869	10,295	6,294	...	1,331	11,858	...
...	1,680	...	...	1,680	65,940	7,002	...	616	14,222	...
...	1,113	...	...	1,113	...	2,039	...	44	6,222	...
...	1,300	...	...	1,300	...	1,776	...	34	5,897	...
...	404	...	19	423	...	3,641	...	52	3,086	...
...	713	...	...	713	...	85	...	324	3,613	...
...	5,210	...	19	5,229	65,940	14,543	...	1,070	33,040	...
...	11,420	...	126	11,546	6,020	4,964	...	514	32,454	3,230
...	20,499	...	145	20,644	82,255	25,801	...	2,915	77,352	3,230
...	1,877	...	15	1,892	...	795	509	599	7,286	...
...	828	...	...	828	...	594	...	433	4,919	129
...	2,705	...	15	2,720	...	1,389	509	1,032	12,205	129
...	3,055	...	23	3,078	70	24,209	1,493	1,463	15,820	244
...	391	...	...	391	...	248	...	87	3,411	...
...	3,446	...	23	3,469	70	24,457	1,493	1,550	19,231	244
1	1,434	...	16	1,451	26,732	4,801	...	640	8,400	20
....	399	...	...	399	221	90	119	...	1,146	...
1	1,833	...	16	1,850	26,953	4,891	119	640	9,546	20
6	254	...	...	260	133	751	...	445	5,574	84
...	818	...	...	818	...	1,017	...	662	5,254	...
...	940	...	13	953	59	5,951	...	649	9,332	227
...	324	...	21	345	...	341	754	101	1,264	...
...	...	...	...	...	2,653	...	...	...	320	...
...	2,082	...	34	2,116	2,712	7,309	754	1,412	16,170	227
3	2,192	...	...	2,195	...	481	...	2,361	22,495	336
...	479	...	...	479	163	...	415	...	2,225	...
...	...	...	...	...	...	...	124	150	485	...
3	2,671	...	...	2,674	163	481	539	2,511	25,205	336
10	12,991	...	88	13,089	30,031	39,278	3,414	7,590	87,931	1,040
10	33,490	...	233	33,733	1,12,286	65,079	3,414	10,505	1,65,283	4,270
809	*31,709*	...	*191*	*32,709*	*280,727*	*39,358*	*3,022*	*10,302*	*1,71,449*	*3,664*

Hospitals and dispensaries.	Plague charges.	Vaccination.	Other sanitary requirements.	Markets and slaughter-houses.	Pounds.	Dák-bungalows and serais.	Arboriculture, public gardens and experimental cultivation.
23	24	25	26	27	28	29	30
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,208	...	154	41	35	...	...	...
250	...	...	30	234	...	...	7
1,458	...	154	71	269	...	...	7
3,758	...	196	134	...	...	...	...
240	...	73	...	325	...	...	...
580	...	24	248	...	...	...	...
...	...	...	202	...	...	...	...
...	...	27	...	...	...	...	59
4,578	...	320	584	325	...	...	59
898	...	192	...	68	130	...	786
6,934	...	666	655	662	130	...	852
545	...	...	353	1,210	335	...	120
467	...	63	...	...	670	...	...
1,012	...	63	353	1,210	705	...	120
1,494	...	216	1,500	1,380	2,021	16	294
640	...	328	152	867	383	...	1
2,134	...	544	1,652	2,247	2,404	16	295
749	...	202	383	1,938	553	1	552
100	...	...	...	6	20	...	...
849	...	202	383	1,944	573	1	552
779	...	67	87	68	509	198	...
500	...	119	8	20	385	...	11
660	...	173	179	289	700	30	525
180	...	53	37	794	334	48	518
450	...	136	...	199	356	...	...
1,790	...	481	298	1,302	1,775	78	1,054
828	...	297	...	511	624	...	1,493
150	...	...	385	290	300	39	78
...	...	...	...	422	248	...	...
978	...	297	385	1,223	1,172	39	1,571
7,542	...	1,654	3,158	7,994	7,138	332	3,592
14,476	...	2,320	3,813	8,656	7,268	332	4,444
17,558	...	*2,106*	*2,254*	*12,696*	*8,125*	*367*	*4,538*

convenience—*concld.*

Veterinary charges.	Registration of births and deaths.	Public works.				Total.
		Establishment.	Buildings.	Roads.	Stores.	
31	32	33	34	35	36	37
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	1,041	232	4,290	...	35,238
...	...	...	3	924	...	2,989
...	...	1,041	235	5,214	...	38,227
...	...	1,614	1,779	7,647	...	1,02,908
...	...	418	375	2,222	...	11,958
...	...	644	922	928	...	11,053
...	...	525	175	2,046	...	9,727
...	...	...	...	1,467	...	5,575
...	...	3,201	3,251	14,310	...	1,41,221
...	...	1,710	...	12,478	...	63,444
...	...	5,952	3,486	32,002	...	2,42,892
...	...	749	915	2,161	...	15,577
...	...	488	17	2,875	7	10,362
...	...	1,237	932	5,036	7	25,939
...	...	580	5,103	8,872	95	64,870
...	...	873	383	1,468	6	8,847
...	...	1,453	5,486	10,340	101	73,717
...	...	1,239	729	5,743	68	52,750
...	...	...	227	...	...	1,929
...	...	1,239	956	5,743	68	54,679
...	...	703	441	5,797	120	15,756
...	...	957	201	5,407	30	14,645
...	...	678	...	2,350	...	21,802
...	...	608	161	1,510	9	6,712
...	...	546	...	144	...	4,804
...	...	2,789	362	9,411	39	47,963
...	...	1,038	285	10,216	115	41,110
...	...	...	...	260	...	4,305
...	...	...	...	815*	...	2,244
...	...	1,038	285	11,321	115	47,659
...	...	8,459	8,462	47,648	450	2,65,713
...	...	14,411	11,948	79,650	450	5,08,605
530	...	*13,985*	*13,581*	*79,991*	*859*	*6,65,212*

* Rs. 110 for well repairs.

Public instruction.				Contributions.	Miscel			
					Interest on loans.			
Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes. (Leper Asylum, Sylhet and Pasteur Institute, Shillong).	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.
38	39	40	41	42	43	44	45	46
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
1,462	427	...	1,889	179	...	...	...	...
...	415	...	415	...	...	...	...	...
1,462	842	...	2,304	179	...	...	...	...
...	3,308	292	3,600	468	...	...	...	...
1,116	...	250	1,366	120	...	...	...	...
330	125	...	455	...	...	...	...	...
...	...	...	...	89	...	...	...	...
...	25	...	25	...	...	...	...	...
1,446	3,458	542	5,446	677	...	...	...	...
...	582	...	582	...	...	...	...	...
2,908	4,882	542	8,332	856	...	...	...	...
2,361	...	...	2,361	...	...	740	...	...
924	482	120	1,526	...	...	...	...	...
3,285	482	120	3,887	...	...	740	...	...
4,979	600	521	6,100	...	...	456	...	137
3,624	213	...	3,837	...	...	...	...	...
8,603	813	521	9,937	...	...	456	...	137
431	930	200	1,561	...	...	3,477	...	5,103
...	676	...	676	...	...	...	...	...
431	1,606	200	2,237	...	...	3,477	...	5,103
2,153	127	60	2,340	...	...	...	...	81
3,332	225	...	3,557	...	...	...	...	64
1,688	...	...	1,688	100	...	...	...	...
2,377	...	...	2,377	25	...	...	...	...
120	...	...	120	...	...	...	...	...
7,517	225	...	7,742	125	...	...	...	64
2,340	360	544	3,244	...	...	...	...	2,141
792	...	...	792	...	...	...	...	...
...	...	...	...	...	...	...	...	...
3,132	360	544	4,036	...	...	...	...	2,141
25,121	3,613	1,445	30,179	125	...	4,673	...	7,526
28,029	8,495	1,987	38,511	981	...	4,673	...	7,526
24,174	*9,388*	*1,919*	*35,481*	*705*	...	*2,508*	...	*3,479*

aneous.

Other items (to be specified in detail in as many columns as may be necessary).				Total.	Total expenditure.
Provident fund contributions.	Miscellaneous.	Law charges.	Total.		
47	47(a)	47(b)	48	49	50
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
83	473	208	764	764	45,114
...	3	...	3	3	4,740
83	476	208	767	767	49,854
122	173	67	362	362	1,12,466
...	432	13	445	445	16,130
35	196	52	283	283	14,520
67	...	54	121	121	11,329
...	78	...	78	78	6,777
224	879	186	1,289	1,289	1,61,222
186	557	...	743	743	82,760
493	1,912	394	2,799	2,799	2,93,836
128	354	...	482	1,222	22,671
53	154	...	207	207	14,263
181	508	...	689	1,429	36,934
...	1,930	...	1,930	2,573	81,152
119	28	...	147	147	15,310
119	2,008	...	2,127	2,720	96,462
26	525	...	551	9,131	67,055
10	108	...	118	118	3,577
36	633	...	669	9,249	70,632
68	286	...	354	435	20,455
76	1,617	...	1,693	1,757	22,989
85	237	...	322	322	27,972
48	1	...	49	49	10,386
...	83	...	83	83	6,244
209	1,938	...	2,147	2,211	67,591
...	2,852	...	2,852	4,993	55,355
...	56	...	56	56	6,440
...	1,628*	...	1,628	1,628	4,542
...	4,536	...	4,536	6,677	66,337
613	9,909	...	10,522	22,721	3,58,411
1,106	11,821	394	13,321	25,520	6,52,247
910	*11,615*	*282*	*12,807*	*18,794*	*7,93,928*

* Rs. 1,283 for purchasing grazing ground.

Extraordinary and debt.									
Investments.				Advances.					
In securities (other than for Sinking funds).	In Savings Bank.	Payment to Sinking fund.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.	Total disbursement.	Deposits.
51	52	53	54	55	56	57	58	59	60
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	50	480	530	45,644(*a*)	115
...	...	...	...	...	...	...	...	4,740(*b*)	434
...	...	...	...	...	50	480	530	50,384	549
...	...	...	...	...	678	216	894	1,13,360(*c*)	204
...	...	...	...	...	315	445	760	16,890(*d*)	38
...	...	...	...	30	184	25	239	14,759(*f*)	78
...	...	...	...	...	...	124	124	11,453(*g*)	...
...	...	...	...	...	...	...	...	6,777	...
...	...	...	...	30	1,177	810	2,017	1,63,239	320
...	...	...	...	...	...	4,174	4,174	86,934(*h*)	87
...	...	...	...	30	1,227	5,464	6,721	3,00,557	956
4,503	...	...	2,342	...	...	155	7,000	29,671(*k*)	155
...	...	...	...	...	...	...	...	14,263	...
4,503	...	...	2,342	...	...	155	7,000	43,934	155
...	...	...	1,586	...	600	183	2,369	83,521(*l*)	...
...	...	...	...	...	...	242	242	15,552(*m*)	170
...	...	...	1,586	...	600	425	2,611	99,073	170
...	...	...	8,283	...	...	45	8,328	75,383(*n*)	...
...	...	...	...	...	...	...	...	3,577	...
...	...	...	8,283	...	...	45	8,328	78,960	...
...	...	...	...	...	...	...	...	20,455(*o*)	...
...	...	...	...	...	387	...	387	23,376(*p*)	...
...	...	...	...	...	40	482	522	28,494(*q*)	...
...	...	...	...	...	...	468	468	10,854(*r*)	555
...	...	...	...	...	...	...	...	6,244(*s*)	...
...	...	...	...	...	427	950	1,377	68,968	555
...	...	...	...	...	632	...	632	55,987(*t*)	...
...	...	...	...	...	...	...	...	6,440(*u*)	...
...	...	...	...	...	...	...	...	4,542	...
...	...	...	...	...	632	...	632	66,969	...
4,503	...	...	12,211	...	1,659	1,575	19,948	3,78,359	880
4,503	...	...	12,211	30	2,886	7,039	26,669	6,78,916	1,836
...	...	...	*4,824*	*140*	*4,515*	*6,286*	*15,765*	*8,09,693*	*3,310*

III.

during the year ending the 31*st March* 1918.

Balance.			Remarks.
Actual balance.	Total.	Grand Total.	
61	62	63	64
Rs.	Rs.	Rs.	
8,763	8,878	54,522	(*a*) The difference of Rs. 115 with the treasury figures is due to the inclusion of value of cheques issued but not cashed.
4,801	5,235(*c*)	9,975	(*b*) The difference of Rs. 256 with the treasury figures is due to the exclusion of Rs. 36 being the uncashed cheque for 1916-17 and to the inclusion of Rs. 434 being the uncashed cheque for 1917-18 and to the exclusion of Rs. 142 drawn from the Treasury for payment but refunded as the amount was not disbursed to the actual payee who could not be traced.
13,564	14,113	64,497	
33,208	33,412	1,46,772	
4,048	4,086	20,976	
636	714	15,473	(*c*) The difference with the treasury figures is due to the inclusion of Rs. 21 realised in 1917-18 but credited in 1918-19.
5,506	5,506	16,959	
874	874	7,651	(*d*) The difference of Rs. 138 with the treasury figure is due to the adjustments of price of kerosine oil realised from the Subdivisional Officer, and credited into the treasury.
44,272	44,592	2,07,831	(*f*) The difference of Rs. 230 with the treasury figure is due to the inclusion of the difference of the value of cheques issued over the value of cheques cashed and to the adjustment through the Adjustment Register which did not pass through Treasury accounts.
9,592	9,679	96,613	
67,423	68,384	3,68,941	(*g*) The difference of Rs. 2 with the treasury figure is due to the fact that the amount was overdrawn in an establishment pay bill but afterwards refunded.
21,090	21,245	50,916	(*h*) This excludes a sum of Rs. 1,681-2-0 which was adjusted without passing through the treasury accounts, and includes a sum of Rs. 87-8-0, being the value of an uncashed cheque.
1,906	1,906	16,169	(*i*) The difference of Re. 1 with the Treasury figures is due to the inclusion of a fraction of a rupee.
22,996	23,151	67,085	(*k*) Includes Rs. 44 being the value of uncashed cheques.
6,529	6,529	90,050	(*l*) Includes Rs. 4,309 being the value of uncashed cheques and amounts adjusted.
7,844	8,014	23,566	
14,373	14,543	1,13,616	(*m*) Includes Rs. 538 as value of uncashed cheques.
5,851	5,851	81,234	(*n*) Excludes Rs. 176 on account of refund and recoveries of expenditure.
3,983	3,983	7,560	
9,834	9,834	88,794	(*o*) Includes Rs. 43 being the value of uncashed cheques.
5,645	5,645	26,100	(*p*) Includes Rs. 771 being the value of uncashed cheques.
2,844	2,844	26,220	(*q*) Includes Rs. 693 being the value of uncashed cheques.
5,597	5,597	34,091	(*r*) Excludes Rs. 455 being the value of uncashed cheques.
4,825	5,380	16,234	(*s*) Excludes Rs. 829 being the amount debited and refunded
2,272	2,272	8,516	(*t*) Excludes Rs. 927 being the value of uncashed cheques.
15,538	16,093	85,061	(*u*) Excludes Rs. 161 being the value of uncashed cheques.
469	469	56,456	Dhubri— Rs. a. p. Balance as per cash book ... ... 21,245 0 0 *Deduct* value of chalan credited in cash book but not appearing in pass book ... 23 0 0 *Add* value of cheques drawn but not yet cashed ... ... 532 0 0 Balance as per pass book 21,754 0 0
4,415	4,415	10,855	
2,090	2,090	6,632	
6,974	6,974	73,943	Gauhati— Balance as per Comptroller's book ... 10,717 0 0 Balance as per Municipal cash book ... 6,529 0 0 Difference ... ... 4,188 0 0 The difference is due to there being five cheques left uncashed at the end of the year but entered in the Municipal cash book.
75,360	76,240	4,54,599	
1,42,788	1,44,624	8,23,540	
1,43,724	1,47,034	9,56,727	

Tezpur—
Balance includes the following :—
(*a*) Rs. 50 on account of imprest money.
(*b*) Rs. 372 being the money received in 1917-18 but credited into treasury in 1918-19.

	Rs. a. p.
Sibsagar—	
Balance as per cash book ...	2,844 0 0
Add value of uncashed cheques ...	956 0 0
	3,800 0 0
Deduct value of chalans credited in cash book but not appearing in pass book	325 0 0
Balance as per Treasury pass book ...	3,475 0 0
Jorhat—	
As per Municipal account ...	5,597 0 0
Add value of uncashed cheques ...	995 0 0
	6,592 0 0
Deduct value of challan not appearing in the pass book	5 0 0
Closing balance as per Treasury pass book	6,587 0 0
Nazira—	
Balance as per Treasury pass book ...	2,332 0 0
The difference is due to the fact that 2 cheques for Rs. 60 issued during March 1918 were not cashed in Treasury during the year.	
Dibrugarh—	
As per Municipal cash book ...	468 0 0
Add amount of uncashed cheques ...	1,533 0 0
	2,001 0 0
Deduct amount received on 31st March 1918 but not credited	863 0 0
Balance as per Treasury pass book ...	1,138 0 0
Barpeta—	
Balance as per Municipal cash book ...	8,013 15 8
Add value of uncashed cheques ...	824 7 3
	8,838 6 11
Deduct value of chalans credited in book but not appearing in Treasury pass book	14 3 3
Treasury balance	8,824 3 8
Mangaldai Union—	
Balance as per Comptroller's account...	3,981 0 0
Add amount released in 1917-18, but not credited into the Treasury that year	1 14 0
Balance as per Union accounts ...	3,982 14 0
Nowgong—	
Balance as per Comptroller's account...	5,707 0 0
Deduct value of uncashed cheques ...	62 0 0
Balance as per Municipal account ...	5,645 0 0
North Lakhimpur—	
Balance as per Municipal account ...	4,415 0 0
Add value of uncashed cheques ...	134 0 0
	4,549 0 0
Deduct amount received in 1917-18, but not credited in Treasury that year...	24 0 0
Balance as per Treasury pass book ...	4,425 0 0

* Rs. 1,233 for purchasing grazing ground.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

APPENDIX A.

Statement showing the date of establishment of each Municipality in Assam, the population within the Municipal limits, the actual number of rate-payers, total number of Commissioners and the total number of, and attendance at, meetings held in each Municipality during the year 1917-18.

Name of division.	Name of district.	Serial No. of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.	Total number of Commissioners.	Number of meetings held.	Number of meetings adjourned or at which no quorum was obtained.	Average percentage of attendance at each meeting.
1	2	3	4	5	6	7	8	9	10	11	12
Surma Valley and Hill Districts.	Cachar ...	1	Silchar ...	1st Oct. 1912 ...	8,785	1,547	17·60	15	19	...	59·30
		2	Hailakandi Union	1st April 1906 ...	1,462	364	24·90	6	9	...	74·07
	Sylhet ...	3	Sylhet ...	20th May 1878 ...	14,457	3,081	21·31	15	30	...	84·88
		4	Habiganj ...	21st May 1913 ...	6,249	1,106	17·70	15	12	...	62·63
		5	Karimganj ...	25th June 1913 ...	3,052	849	27·82	12	18	1	63·88
		6	Sunamganj ...	25th June 1913 ...	4,620	829	17·94	12	15	...	65·00
		7	Maulvi Bazar Union	26th May 1914 ...	2,369	685	28·92	6	5	...	66·67
	Khasi and Jaintia Hills.	8	Shillong ...	1st January 1911 ...	11,066	1,791	16·18	15	7	...	56·19
				Divisional total ...	52,060	10,252	19·69	96	115	1	66·00
Assam Valley Districts.	Goalpara ...	9	Dhubri ...	10th April 1883 ...	5,806	707	12·17	11	16	2	65·65
		10	Goalpara ...	29th „ 1875 ...	5,964	883	14·80	10	11	1	74·54
	Kamrup ...	11	Gauhati ...	1st „ 1865 ...	12,481	2,103	16·84	15	18	...	60·05
		12	Barpeta ...	25th August 1886 ...	10,739	1,957	18·22	10	19	...	55·20
	Darrang ...	13	Tezpur ...	20th December 1893...	5,355	1,054	19·68	14	13	...	58·78
		14	Mangaldai Union...	1st April 1916 ...	680	211	31·03	4	4	...	47·35
	Nowgong ...	15	Nowgong ...	6th December 1893...	5,433	983	18·09	12	12	...	44·09
	Sibsagar ...	16	Sibsagar ...	14th January 1880 ... / 22nd November 1916	5,764	855	14·83	12	24	...	54·16
		17	Jorhat ...	15th February 1909...	5,231	1,152	22·02	13	12	...	54·48
		18	Golaghat Union ...	14th September 1887..	2,236	490	21·91	6	5	...	51·66
		19	Nazira „ ...	1st July 1909 ...	2,289	464	20·28	5	3	...	79·10
	Lakhimpur ...	20	Dibrugarh ...	16th July 1878 ...	14,563	2,570	17·64	16	13	...	56·25
		21	North Lakhimpur Union.	1st April 1916 ...	1,645	360	21·88	5	6	...	50·00
		22	Doom Dooma Union.	May 1916 ...	1,056	610	57 76	5	9	...	62·96
				Divisional total ...	79,242	14,399	18·17	138	167	3	57·55
				Grand Total for 1917-18.	131,302	24,651	18·77	234	282	4	59·73
				Grand Total for 1916-17.	*1,31,168*	*23,799*	*18·14*	*232*	*305*	*12*	*59·29*

APPENDIX B.

Statement showing the mode of assessment in vogue in each Municipality in Assam, the rate at which the tax on holdings or on persons is levied and the result of any revision of assessment during the year 1917-18.

Serial No. of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
		Surma Valley and Hill Districts.		Rs. a. p.	Rs. a. p.	
1	Silchar ...	Tax on holdings ...	6¼ per cent. and in certain cases 7½ per cent. on the annual letting value of holdings.			
		Latrine fees ...	4½ per cent on the 1st hundred rupees of the annual letting value and for every additional 25 of the letting value annas twelve.	(a)8,214	...	(a) Due mainly to the imposition of water rate and partly to the general revision of assessment.
		Water rate ...	5 per cent. and in certain cases 6¼ per cent. *plus* 1¼ per cent. in cases of house connections and 3 per cent. where houses are beyond 1,000 feet from the nearest standpipe.			
2	Hailakandi Union	Tax on persons ...	$\frac{5}{16}$ per cent. on ncome of assessees...	(b)23	...	(b) Due to general revision of assessment.
		Latrine fees ...	A tax of annas 4 per month is levied for each latrine.	...	...	
3	Sylhet ...	Tax on persons and house-tax on Government holdings.	Rate of tax on persons is Re. 1-2-0 per cent. per annum on annual income of assessees. Rate on Government buildings is 7½ per cent. on their annual value.	...	...	
		Latrine fees ...	At the following rates on the annual value of holdings:—Up to Rs. 150 at 10 per cent., subject to a minimum of Re. 1-8-0; over Rs. 150 at 12 per cent.	...	...	
4	Habiganj ...	Tax on persons and Government holdings.	At ¾ per cent. per annum on annual income of assessees and 7½ per cent. on annual value of Government holdings.	...	...	
		Latrine fees ...	At the uniform rate of one anna three pies per rupee on the annual value of holdings subject to a minimum of Re. 1 in the case of holdings the annual value of which does not exceed Rs. 15.	...	...	
5	Karimganj ...	Tax on holdings ...	6 per cent. on annual value of holdings.	...	...	
		Latrine fees ...	On graduated scale on annual value of holdings as follows:—From Re. 1 to Rs. 10, 6 pies per rupee per annum; from Rs. 11 to Rs. 30, 1 anna per rupee per annum, from Rs. 31 and above, 1 anna and 6 pies per rupee per annum.	...	...	
6	Sunamganj ...	Tax on persons and Government holdings.	Annas 12 per cent. on the annual income of assessees and 7½ per cent. on the annual value of Government holdings.	(c)1,191	...	(c) Due to revision of assessment.
		Latrine fees ...	On a sliding scale varying from annas 6 to Rs. 6 per quarter.	...	...	
7	Maulvi Bazar Union	Tax on persons ...	No uniform rate was followed while levying the tax which, in many cases, was above $\frac{5}{6}$ per cent. on the income of assessees.	...	...	
		Latrine fees ...	No uniform rate was followed, but the minimum monthly fees to be realised were fixed at Rs. 60.	...	...	
8	Shillong ...	Tax on holdings ...	7½ per cent. per annum on the annual value of holdings.	(d)812	...	(d) Due to assessment of new holdings and holdings improved by additions and alterations.
		Latrine fees ...	On a graduated scale on annual value of holdings as follows:—From Re. 1 to Rs. 12 exempted, from Rs. 13 to Rs. 25, Re. 1-8, from Rs. 26 to Rs. 100, Rs. 6-12, from Rs. 101 to Rs. 200, Rs. 10-8, from Rs. 201 to Rs. 450, Rs. 15 per annum, and over Rs. 450 to pay 4 per cent. on annual value of holdings per annum.	(d)397	...	
		Water-rate ...	2 per cent. per annum on annual value *plus* Rs. 12 for every tap provided the total does not exceed 7½ per cent. on the annual value.	(d)695		

APPENDIX B—*continued.*

Statement showing the mode of assessment in vogue in each Municipality in Assam, the rate at which the tax on holdings or on persons is levied, and the result of any revision of assessment during the year 1917-18.

Serial No. of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
		Assam Valley Districts.		Rs. a. p.	Rs. a. p.	
9	Dhubri ...	Tax on houses ...	6¼ per cent. on the annual value of holdings. Government buildings are assessed at 7½ per cent. on annual value of holdings.	259 0 0	...	
		Latrine fees ...	7½ per cent. on annual value of holdings.			
10	Goalpara ...	Tax on persons ...	At Re. 1 per cent. on the annual income of the assessees. Government buildings are assessed at 7½ per cent. on annual value of holdings.	267 6 0		
		Latrine fees ...	At 7½ per cent. on annual value of holdings in wards Nos. III and IV.	225 11 8	...	
11	Gauhati ...	Tax on holdings ...	At 7½ per cent. on annual value of holdings.	1,825 0 0	...	Neither the general nor partial revision of assessment was made during the year under report. The increase is due to the assessment of holdings, situated within the newly-extended area and of houses newly constructed within the old area, as well to the enhancement of taxes of such holdings which were improved within the year.
		Latrine tax ...	General latrine tax, minimum at Re. 1, and maximum at Rs. 6. Private latrines at Rs. 3, Rs. 6, Rs. 9 and Rs. 12 per annum according to valuation of holdings.	285 0 0	...	
		Water-rate ...	At 7½ per cent. on holdings situated on streets supplied with hydrants or stand-pipes and at 6 per cent. on holdings situated on streets, not so supplied.	...	42 0 0	The decrease of Rs. 42 is attributed mainly to the fact that the excess and special water-rates were much decreased, on the other hand the ordinary water-rate was increased which almost compensated the loss. The decreases on special and excess water-rates were due to fluctuation.
12	Barpeta ...	Tax on holdings ...	At 7½ per cent. on annual value of holdings.	1,022 0 0	...	Increase is due to enhancement of house-tax from 5½ per cent. to 7½ per cent.
12	Tezpur ...	Ditto ...	6¼ per cent. on annual value of holdings.	309 0 0	...	Increase is due to the modification of assessment rendered necessary on account of additions and alterations of holdings during the year.
		Latrine fees ...	5¼ ditto ditto ...	184 0 0	...	
		Water-rate ...	7½ per cent. on annual value of holdings. There is an additional tax of Rs. 3 per quarter levied on holdings which have got water tap connection with the main passing through a meter.	8,013 0 0	...	This is due to the levy of water-tax with effect from 1st July 1917.
14	Mangaldai Union...	Tax on holdings ...	According to the circumstances of rate-payers. Government buildings are assessed at 7½ per cent. on the annual value of holdings.	...	...	

APPENDIX B—*concluded.*

Statement showing the mode of assessment in vogue in each Municipality in Assam, the rate at which the tax on holdings or on persons is levied, and the result of any revision of assessment during the year 1917-18—concld.

Serial No. of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
				Rs. a. p.	Rs. a. p.	
15	Nowgong ...	House-tax ...	Both Government and private buildings are assessed at 7½ per cent.	284 8 1	...	The increase was due to the enhancement of ground rent.
		Tax on animals and vehicles.	.....	13 8 0	...	
		Latrine rate ...	.....	312 15 10	...	The increase was due to the enhancement of ground rent.
16	Sibsagar ...	House-tax ...	7½ per cent. on the annual value of holdings.	...	...	
		Latrine tax ...	6 per cent. on the annual value of holdings.	1,611 0 0	...	
		Tax on persons ...	1 per cent. according to their circumstances and properties.	645 0 0	...	Introduction of tax on persons instead of tax on holdings resulted in increase of Rs. 645 on assessment.
17	Jorhat ...	Tax on holdings ...	6 per cent. on the annual value of holdings.	961 0 0	...	Due to the assessment of new Government buildings.
		Latrine fees ...	Assessed at the rate of half of the house-tax, subject to a minimum of Rs. 3 a year an extra tax of Rs. 2 per annum is imposed for every seat of latrine kept above one.	1,415 0 0	...	Owing to the abolition of the maximum tax of Rs. 8 per annum previously fixed.
		Water-rate ...	At 7 per cent. on the annual value of holdings and is imposed within a radius of 1,000 feet from the nearest stand-pipe.	2,349 0 0	...	Due to raising the percentage of taxation from 6 per cent. to 7 per cent.
18	Golaghat Union ...	Tax on persons ...	Generally 1 per cent. of the income of assessee. Government buildings are assessed at 7½ per cent.	73 8 0	...	
19	Nazira „	*Ditto* ...	According to the circumstances of the rate-payers.	...	152 0 0	
20	Dibrugarh ...	House-tax ...	7½ per cent. } On the annual rental value of holdings.	773 0 0	...	
		Latrine tax ...	5 per cent. }	133 0 0	...	
21	North Lakhimpur Union.	Tax on buildings ...	2 per cent. on annual rental ...	154 10 0	...	
		Latrine fees ...	At annas 8 per month for each latrine.	7 0 0	...	
22	Doom Dooma Union	House-tax ...	Rupee 1-8 per house	...	...	

APPENDIX C.

Statement showing the demand, collections, remissions and outstanding balance of each Municipality in Assam on account of Municipal taxes for the year ending the 31*st March* 1918.

Serial No. of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.					Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).	Outstanding balance.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Surma Valley and Hill Districts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
1	Silchar ...	6,981	29,335	36,316	1,433	24,709	26,142	89·12	5,192	425	5,617*	19·15	4,557†	*Includes the embezzled and irrecoverable old arrears.
2	Hailakandi Union	288	727	965	144	547	691	95·05	10	2	13	1·65	262	†Includes Rs. 1,132, collected from 29th to 31st March 1918 which could not be credited into the treasury on account of holidays.
3	Sylhet ...	8,552	41,539	50,091	2,960	36,814	39,774	95·75	5,364	2,401	7,765	18·69	2,552	
4	Habiganj ...	946	10,981	11,927	643	10,681	11,324	103·12	242	87	329	3·00	274‡	‡ Includes Rs. 59 collected from 27th to 31st March 1918 which could not be credited into the treasury on account of holidays.
5	Karimganj ...	1,369	8,067	9,436	590	6,743	7,333	90·90	5	457	462	5·73	1,641	
6	Sunamganj ...	(d) 84	6,045	6,129	75	5,888	5,963	98·64	9	116	124	2·05	42	(d) Excludes Rs. 172, the amount embezzled by the tax collector and the collecting peon.
7	Maulvi Bazar Union.	453	3,423	3,876	198	2,950	3,148	91·97	50	42	92	2·69	636	
8	Shillong ...	203	58,176	58,379	197	57,880	58,077	99·83	7	33	40	·07	262	
	Divisional Total for 1917-18.	(d) 18,826	1,58,293	1,77,119	6,240	1,46,212	1,52,452	96·31	10,879	3,562	14,441	9·12	10,226	
	Assam Valley Districts.													
9	Dhubri ...	...	11,391	11,391	...	11,279	11,279	99·01	...	27	27	·23	85	
10	Goalpara ...	131*	10,586	10,717	93	9,921	10,014	94·59	...	14	14	·13	689	* Revised.
11	Gauhati ...	4	46,734	46,738	4	46,501	46,505	99·51	...	226	226	·48	7	
12	Barpeta ...	143	8,686	8,829	55	8,011	8,066	92·86	...	179	179	2·06	584	
13	Tezpur ...	499	21,947	22,446	382	21,336	21,718	98·95	...	97	97	·44	631	
14	Mangaldai Union	155	748	903	155	739	894	119·51	...	4	4	·53	5	
15	Nowgong ...	50	10,641	10,691	50	10,421	10,471	98·41	...	97	971	·91	123	
16	Sibsagar ...	762	10,189	10,951	708	9,125	9,833	96·50	45	527	572	5·61	546	
17	Jorhat ...	430*	21,358	21,788	319	20,381	20,700	96·91	41	285	326	1·52	762	
18	Golaghat Union	13	2,381	2,394	11	2,232	2,243	94·20	2	51	53	2·22	98	
19	Nazira ,, ...	102	2,732	2,834	45	2,527	2,572	94·14	26	72	98	3·58	164	
20	Dibrugarh ...	11,064*	32,689	43,753	4,177	25,926	30,103	92·09	193	705	898	2·47	12,842	
21	North Lakhimpur Union.	106	948	1,054	77	903	980	103·37	30	39	69	7·27	5	
22	Doom Dooma Union.	49	646	695	159	536	695	107·58	...	...	...	...	...	
	Divisional Total for 1917-18.	13,508	1,81,676	1,95,184	6,235	1,69,838	1,76,073	96·92	247	2,323	2,570	1·41	16,541	
	Grand Total for 1917-18.	32,334	3,39,969	3,72,303	12,475	3,16,050	3,28,525	96·63	11,126	5,885	17,011	5·00	26,767	
	Grand Total for 1916-17.	*37,943*	*3,02,317*	*3,40,260*	*17,894*	*2,80,231*	*2,98,125*	*98·61*	*3,845*	*5,816*	*9,661*	*3·20*	*32,474*	

APPENDIX D.

Statement showing the percentage of total expenditure incurred under some of the principal heads in each Municipality in Assam during the year 1917-18.

Serial No. of Municipality.	Name of Municipality.	Total expenditure (excluding debt and extraordinary heads).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Surma Valley and Hill Districts.	Rs.									
1	Silchar	45,114	7·95	7·65	36·62	2·68	23·29	2·63	·34	12·33	4·19
2	Hailakandi Union	4,740	19·32	8·80	1·46	2·59	28·46	5·27	...	19·56	8·76
3	Sylhet	1,12,466	2·99	1·49	64·86	·55	12·65	3·34	·17	9·82	3·20
4	Habiganj	16,130	6·99	6·90	12·64	·27	38·57	1·49	·45	18·69	8·47
5	Karimganj	14,520	9·84	8·95	12·23	·23	40·61	3·99	·17	17·18	3·13
6	Sunamganj	11,329	7·73	3·57	32·14	·46	27·24	...	...	24·24	...
7	Maulvi Bazar Union	6,777	5·70	10·52	1·25	4·78	53·31	...	·40	21·65	·37
8	Shillong	82,760	7·76	13·80	13·27	·62	39·22	1·09	·23	17·14	·70
	Divisional Total for 1917-18 ...	2,93,836	6·16	6·98	36·77	·99	26·32	2·36	·23	14·10	2·84
	Assam Valley Districts.										
9	Dhubri	22,671	7·14	8·28	3·51	4·89	32·13	2·40	...	16·87	10·41
10	Goalpara	14,263	9·39	5·80	4·16	3·03	35·18	3·27	·44	23·74	10·70
11	Gauhati	81,152	5·58	3·76	29·92	3·64	19·49	1·84	·26	18·05	7·52
12	Barpeta	15,310	13·51	2·55	1·62	·57	22·28	4·18	2·14	17·83	25·06
13	Tezpur	67,035	3·15	2·14	47·02	·95	12·53	1·12	·30	11·60	2·33
14	Mangaldai Union	3,577	12·72	11·15	8·69	3·32	32·04	2·79	...	6·35	18·90
15	Nowgong	20,455	8·13	1·24	4·32	2·17	27·25	3·81	·33	34·52	11·44
16	Sibsagar	22,989	9·60	3·56	4·42	2·88	22·85	2·18	·52	28·69	15·47
17	Jorhat	27,972	11·02	3·36	21·48	2·32	33·36	2·36	·62	10·82	6·03
18	Golaghat Union	10,386	8·45	3·12	3·28	8·23	12·17	1·73	·51	22·03	22·89
19	Nazira „	6,244	19·81	...	42·50	...	5·12	7·21	2·18	11·05	1·92
20	Dibrugarh	55,355	6·65	3·96	·87	4·26	40·64	1·49	·54	21·11	5·86
21	North Lakhimpur Union	6,440	12·54	7·44	2·53	6·44	34·55	2·33	...	4·04	12·30
22	Doom Dooma „	4,542	14·75	...	...	6·03	10·68	...	...	17·94	...
	Divisional Total for 1917-18 ...	3,58,411	7·36	3·62	19·34	3·07	24·53	2·10	·46	18·14	8·42
	Grand Total for 1917-18 ...	6,52,247	6·82	5·13	27·19	2·13	25·34	2·22	·36	16·32	5·90
	Grand Total for 1916-17 ...	*7,93,928*	*5·10*	*3·99*	*40·32*	*1·68*	*21·59*	*2·21*	*·27*	*13·66*	*4·47*

APPENDIX E.

Statement showing the financial position of the Municipalities in Assam which were in debt during the year 1917-18.

Serial No.	Municipality. Name of Municipality.	Amount of loan sanctioned. From Government.	Amount of loan sanctioned. Outside Government account.	Receipts. I.—Opening balance.	Receipts. II.—Ordinary income.*	Receipts. III.—Income under "Extraordinary and debt" excluding loan receipts.	Receipts. IV.—Loan receipts.	Receipts. V.—Total.	Expenditure. 1.—Ordinary expenditure.†	Expenditure. 2.—Expenditure from loan funds.	Expenditure. 3.—Payment on account of loans. Principal.‡	Expenditure. 3.—Payment on account of loans. Interest.	Expenditure. 4.—Expenditure under "Extraordinary and debt".	Expenditure. 5.—Closing balance.	Expenditure. 6.—Total.	Results. A.—Excess (+) or deficit (—) of ordinary income over ordinary expenditure (II—I).	Results. B.—Annual payments due on account of loans. Principal.	Results. B.—Annual payments due on account of loans. Interest.	Results. C.—Excess (+) or deficit (—) of A as compared with B.	Results. D.—Outstanding on loan account at beginning of year, excluding interest.	Results. Amount of loan during the year.	Results. E.—Outstanding on loan account at end of year, excluding interest.§	Remarks.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	Surma Valley and Hill Districts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Silchar	30,000	...	15,981	37,868	673	...	54,522	34,819	10,295	*	*	530	8,878	54,522	+3,049	...	...	...	27,945*	...	27,945	* The amount of repayment towards the principal and interest has been altered (*vide* Comptroller's letter No. Bk.—83, dated the 18th April 1917, to the Chairman of the Silchar Municipality. The Municipality paid in 1916-17 the amounts of instalments due from it in 1917-18 and chose to credit them as if paid on the due date.
2	Sylhet	90,000	...	13,133	43,639	...	90,000	1,46,772	46,526	65,940	...	...	894	33,412	1,46,772	—2,887	...	...	...	...	90,000	90,000	
	Assam Valley Districts.																						
3	Dhubri	25,000	...	40,447	40,340	129	...	50,916	21,931	...	2,342	740	4,658	21,245	50,916	+18,409	2,342	740	+15,327	18,500	...	16,158	
4	Gauhati... ...	22,270	...	—527	88,126	1,397	...	90,050	80,696	...	1,586	456	783	6,529	90,050	+7,430	1,586	456	+5,388	11,418	...	9,832	
5	Tezpur	48,334	...	38,641	42,593	...	...	81,234	36,846	26,732	8,283	3,477	45	5,851	81,234	+5,747	1,869	1,693	+2,185	48,334	...	40,051	

* "Ordinary income" in this statement means income excluding that under "Extraordinary and debt" in Form II.
† "Ordinary expenditure" in this statement means expenditure excluding that under 'Extraordinary and debt,' 'Interest on loans,' and "Expenditure from Loan Funds."
‡ This should include both repayment of loans and payments to Sinking Fund.
§ This should include both loans from Government and those outside Government account.

APPENDIX F.

Statement showing the Contributions made to Municipalities in Assam during the year 1917-18.

Municipalities.	1916-17.	1917-18.	For what purposes.
1	2	3	4
SURMA VALLEY AND HILL DISTRICTS.			
A.—Provincial.			
(a) Medical.			
Sylhet	Rs. 220	Rs. 220	Pay of Sub-Assistant Surgeon, Benodini Debi, Municipal Dispensary.
Shillong	360	360	House-rent of European midwife.
Total	580	580	
(b) Education.			
Silchar	Rs. 600	Rs. 600	For educational purposes.
Sylhet	769	769	Ditto ditto.
Habiganj	108	108	Ditto ditto.
Total	1,477	1,477	
(c) For general purposes.			
	Rs.	Rs.	Rs.
Silchar	4,972	4,912	Recurring grant ... ... 2,500 Rent of shop sites in the municipal market. 2,412
Hailakandi Union	1,500	1,500	Government recurring grant.
Sylhet	30	...	For construction of a Jorhat pattern latrine.
Habiganj	2,480	2,000	Government recurring grant.
Karimganj	4,680	3,400	Recurring grant ... ... 3,000 Recurring grant to compensate the loss caused by the closure of the Natiakhat ferry. 400
Sunamganj	4,980	2,000	Government recurring grant.
Maulvi Bazar Union	1,000	1,000	Government recurring grant.
Shillong	26,524	19,481	Recurring grant ... ... 13,800 Improvement of lighting ... ... 3,432 Pay of Conservancy Inspector ... 1,800 Repairs to septic tank latrine ... 71 Grants for improvement of roads ... 378
Total	46,166	34,293	
B.—Grants from Local Boards.			
(a) Medical.			
Karimganj	Rs. ...	Rs. 240	For medical purposes.
Sunamganj	91	100	Contribution towards the pay of midwife.
Total	91	340	
(c) For general purposes.			
Habiganj	Rs. 500	Rs. 650	For town services.
Karimganj	1,000	800	Ditto ditto.
Sunamganj	1,500	1,500	Ditto ditto.
Maulvi Bazar Union	1,000	1,000	Ditto ditto.
Total	4,000	3,950	

APPENDIX F—*contd.*

Statement showing the contributions made to Municipalities in Assam during the year 1917-18.

Municipalities.	1916-17.	1917-18.	For what purposes.
1	2	3	4
C.—From other sources.			
(a) Medical.			
	Rs.	Rs.	
Silchar	120	120	Contribution received from the Countess of Dufferin's Fund towards the pay of the Municipal midwife.
(c) For general purposes.			
	Rs.	Rs.	
Shillong	180	180	Contribution for aqueduct by Military authority.

ASSAM VALLEY DISTRICTS.

A.—Provincial.

(a) Medical.

Nil.

(b) Education.

	Rs.	Rs.	
Dhubri	336	336	
Goalpara	432	432	Rupees 348 out of the Coronation grant; Rs. 12 for raising the pay of 2nd Pandit, Municipal school; and Rs. 72 for adoption of free vernacular education.
Gauhati	689	689	
Barpeta	2,357	2,357	Recurring grant for primary education.
Tezpur	...	525	Recurring grant for popular education. This amount includes the grant for 1915-16 and 1916-17.
Mangaldai Union	222	282	For the management of the Union Girls' School.
Nowgong	739	739	
Sibsagar	1,574	1,574	
Jorhat	113	113	
Golaghat Union	922	2,944	Recurring grant Rs. 922; Rs. 740 for extension of school building and Rs. 1,282 for raising maidan.
Dibrugarh	1,251	1,251	For maintenance of Graham Bazar Middle Vernacular School and promotion of popular education.
Total ...	8,635	11,242	

APPENDIX F—*concld.*

Municipalities.	1916-17.	1917-18.	For what purposes.
1	2	3	4
(c) For general purposes.			
	Rs.	Rs.	
Dhubri	3,030	13,044	Rupees 3,000 recurring grant; Rs. 10,044 on account of reconpment for two wells constructed for Dhubri Water supply.
Goalpara	1,530	1,000	From Government.
Gauhati	30,030	15,528	
Barpeta	2,530	2,500	Recurring grant.
Tezpur	5,030	5,000	Ditto.
Mangaldai Union	1,500	1,500	
Nowgong	5,030	5,800	Rupees 5,000 recurring grant; Rs. 800 for repairing spurs and palliasdes constructed for the protection of the town from the erosion by the Kallang river.
Sibsagar	5,030	5,000	
Jorhat	5,000	5,000	
Golaghat Union	2,040	2,040	Rupees 1,500 for general purpose and Rs. 540 for up-keep of maidan.
Dibrugarh	8,000	8,000	
North Lakhimpur Union	1,048	1,048	
Total ...	69,798	65,460	

B.—Grants from Local Funds.

(a) Medical.

Nil.

(b) Education.

	Rs.	Rs.	
Sibsagar	494	456	From Sibsagar Local Board.
Total ...	494	456	

(c) For general purposes.

	Rs.	Rs.	
Goalpara	300	300	From Local Board for maintenance of drainage scheme.
Jorhat	30	...	
North Lakhimpur Union	500	500	
Doom Dooma Union	...	786	
Total ...	830	1,586	

C.—From other sources.

(a) Medical.

Nil.

(b) Education.

Nil.

(c) For general purposes.

	Rs.	Rs.	
Goalpara	103	730	Rupees 350 from Mechpara estate for clearance of jungles Rs. 380 from Wards Estate for filling up borrow pits.
Tezpur	...	10	Paid by Sir Archdale Earle for fish culture in the tank.
Total ...	103	740	

A. S. P. O. (M. & E.) No. 80—272—10-12-1918—O. M. R.

RESOLUTION

ON THE

WORKING OF THE MUNICIPALITIES IN ASSAM

DURING THE YEAR

1918-19.

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Resolution on the Annual Reports on the working of Municipalities in Assam during the year 1918-19.

Extract from the Proceedings of the Chief Commissioner of Assam in the Municipal Department, No. 6715M., dated Shillong, the 12th December 1919.

READ—

(1) The reports from the Commissioners of Divisions on the working of the Municipalities in their respective Divisions during the year 1918-19.

(2) Paragraphs 23 to 29 (Municipalities and Unions) of the Annual Report on the working of the Local Audit Department in Assam for 1918-19.

RESOLUTION.

THERE were in the Province fifteen municipalities under Act III (B.C.) of 1884, and eight unions under Act V (B.C.) of 1876. The unions included one at Palasbari which was constituted in 1917-18 but began work in the year under report. After the close of the year another union was constituted at Tinsukia in the Sadr subdivision of the Lakhimpur district. The question of the conversion of the Golaghat Union into a regular municipality under Act III (B.C.) of 1884 is engaging attention.

The Karimganj, Habiganj and Sunamganj Municipalities were removed from the second schedule of Act III (B.C.) of 1884, and the Commissioners of those Municipalities now elect their own Chairmen.

During the year the provisions of Part IX of Act III(B.C.) of 1884 were extended to the Barpeta Municipality. Certain rules framed by the Executive Engineer, Lower Assam Division, for the laying of new water pipes to private holdings and for repairs to old connections were adopted by the Gauhati Municipality.

A set of rules for the conduct of elections in the Sibsagar Municipality was sanctioned after the close of the year.

Meetings.

The number of meetings held by municipal bodies decreased from 278 to 265. The avarage percentage of attendance rose from 60 to 62. Nine municipal institutions failed to hold at least one meeting in each month.

Taxation.

2. The tax on holdings was in force in thirteen municipal institutions, and that on persons in the other ten. Latrine fees were levied for the first time in two towns. At Sylhet the imposition of a new water rate produced Rs. 7,818. Latrine fees were paid in nineteen towns in all and water rates in six. General or partial revisions of assessment were carried out in eight municipal institutions. Silchar Municipality thus increased its income by Rs. 8,540. In Jorhat the water rate on the annual value of holdings was raised from 7 to 7½ per cent.

There were in all 25,160 rate-payers—a few hundred more than in 1917-18. This represents a percentage of rather over 19 on the total urban population. The variation is striking, the percentage being as high as 60 in Doom Dooma and as low as 12 in Dhubri. The average incidence of taxation per head of population rose from Rs. 2-8-4 to Rs. 2-12-11. The most marked increase was from Rs. 2-15-7 to Rs. 4-3-2 in Silchar. Taxation on non-residential Government buildings being left out of account, the highest rates of incidence were Rs. 4-8-8 at Shillong, Rs. 3-5-4 at Jorhat, Rs. 3-2-7 at Tezpur, Rs. 3-2-6 at Silchar and Rs. 3-1-0 at Gauhati. The increase in the incidence of taxation is naturally disquieting to individual rate-payers but is in fact a healthy sign. It indicates a growing recognition of the principle that Municipalities should rely rather on their own resources than on help from without.

Collections.

3. The percentage of total collections on the current demand rose from 97 to 99. Collections at Habiganj, Sunamganj, Maulvi Bazar, Shillong, Dhubri, Gauhati, Barpeta, Palasbari, Mangaldai, Nowgong, Golaghat, Nazira and North Lakhimpur were good. On the other hand, the Silchar, Sylhet, Karimganj, Tezpur and Dibrugarh Municipalities showed heavy

outstanding balances: greater strictness in dealing with defaulters is required. In regard to Dibrugarh the Chief Commissioner is assured that the present municipal authorities have earnestly applied themselves to the task of realising the arrears left uncollected by their predecessors in office.

Though large remissions were granted by the Sylhet, Jorhat and Dibrugarh Municipalities, the percentage of total remissions on current demand for the whole province fell from 5 to $3\frac{1}{2}$.

Income.

4. Opening balances being left out of account, the total income of municipal institutions amounted to Rs. 6,18,084 or Rs. 39,654 more than that of the year before. The Assam Valley districts were better off by Rs. 20,511 and the Surma Valley and Hill districts by Rs. 19,143. Receipts from local sources rose from Rs. 4,58,186 to Rs. 4,92,895. Among the heads under which receipts increased were those of "Tax on houses and lands," "water-rate" and "conservancy". Receipts under the head "Grants and contributions" increased from Rs. 1,20,244 to Rs. 1,25,189; of this Rs. 1,08,953 was contributed by Government against Rs. 1,13,052 in the preceding year.

Expenditure.

5. Expenditure fell from Rs. 6,78,916 to Rs. 6,11,163. Repayments of loans, advances, deposits, etc., being excluded, ordinary expenditure during the year amounted to Rs. 5,90,596 or Rs. 61,651 less than in 1917-18. Details are given below under the principal heads of expenditure:—

(*a*) *Water-supply.*—Capital outlay for water-supply fell from Rs. 1,12,286 to Rs. 37,699, and maintenance charges from Rs. 65,079 to Rs. 59,809. There were no water-works schemes in progress, those for Sylhet and Tezpur having been finished in 1917-18.

A project for water-works at Dhubri has been administratively approved. Since the close of the year the Municipality has obtained from Government a loan of Rs. 17,000 towards financing the scheme.

The question of augmenting the water-supply of the Gauhati Municipality received attention during the year. Before coming to a decision the Chief Commissioner intends to see the result of a new pumping engine which has been set up. The percentage of expenditure on "water-supply" to total municipal expenditure fell from 27 to 17.

(*b*) *Public Works.*—Expenditure on public works was practically the same as that of last year—Rs. 1,06,847. Maintenance and construction of roads cost Rs. 84,731 against Rs. 79,650. The Chief Commissioner hopes to be able next year to give extra grants for roads.

(*c*) *Conservancy and drainage.*—Expenditure on conservancy rose from Rs. 165,283 to Rs. 1,79,181; the increase which was shared by both Divisions is satisfactory. Arrangements for conservancy in most towns, however, still leave much to be desired. In almost all municipalities receipts from conservancy rates fell far short of what is needed. The conservancy system of the Shillong Municipality has been improved in accordance with the recommendations of the Sanitary Commissioner.

The percentage of expenditure on "Conservancy" to total municipal expenditure rose from 25 to 30.

The capital outlay on drainage was Rs. 8,145 against Rs. 3,414, while maintenance charges rose from Rs. 10,505 to Rs. 11,307. Small improvements were carried out in certain municipalities. Many towns badly need an efficient drainage system, but have not the money to introduce it. Government granted Rs. 826 to the North Lakhimpur Union for raising an embankment to protect the town from floods, and the Divisional Commissioner Rs. 460 to the Mangaldai Union for improving the drainage of the town.

Financial position and closing balances.

6. Municipal institutions had aggregate closing balances of Rs. 1,60,821 or Rs. 16,197 more than in 1917-18; the actual balance, the value of uncashed cheques being excluded, rose from Rs. 1,42,788 to Rs. 1,55,043. Grants and contributions for the Dhubri water-supply project were mainly responsible for these high figures. At the close of the year five municipalities had loans outstanding. All municipalities ended the year in a sound financial position.

Audit and inspection.

7. The accounts of the Silchar, Sylhet, Habiganj, Karimganj, Sunamganj, Shillong, Dhubri, Goalpara, Gauhati, Barpeta, Tezpur, Nowgong, Sibsagar, Jorhat and Dibrugarh Municipalities and of the Hailakandi, Maulvi Bazar, Mangaldai, Golaghat, Nazira, North Lakhimpur and Doom Dooma Unions were examined and audited by the Examiner of Local Fund Accounts. His report indicates some of the most common irregularities in municipal administration. Insufficient attention has, in too many cases, been paid to account rules and to instructions given in audit notes. In certain cases officers responsible for the keeping of accounts have not taken the trouble to adhere to the rules or to see that they are enforced. Stricter supervision and compliance with account rules are needed. The Chief Commissioner trusts that all concerned will study the Examiner's remarks, and that there will be a marked improvement. A fresh case of embezzlement of municipal money was brought to light in the Dibrugarh Municipality; it was found that a sum of Rs. 163-14-0 had been misappropriated by the collecting sarkar. The man was prosecuted and sentenced to 6 months' rigorous imprisonment and a fine of Rs. 100. A case was discovered in which a sum of Rs. 185-10-0 belonging to the Doom Dooma Union appears to have been misappropriated. The matter is under enquiry.

During the year the Commissioner, Surma Valley and Hill Districts, inspected all municipal offices in his Division, except that of the Hailakandi Union, while the Commissioner, Assam Valley Districts, inspected the municipal offices of Dhubri, Barpeta, Tezpur and Dibrugarh. All municipal offices were inspected by the Deputy Commissioners concerned. In the course of his tours the Chief Commissioner visited various municipal offices and took the opportunity of discussing with the Municipal Commissioners local requirements and difficulties.

General.

8. The Chief Commissioner wishes to impress upon every municipal institution that among its chief duties are to provide and maintain a good system of water-supply, of drainage and of conservancy. He feels sure that all concerned will keep this in view.

Useful work was done by all municipal institutions. The Chief Commissioner acknowledges gratefully the services of those office bearers and Commissioners whose names have received special mention in the Divisional reports.

By order of the Chief Commissioner of Assam,

A. R. EDWARDS,

Second Secretary to the Chief Commissioner of Assam.

FORMS

FORM No.

Statement showing the constitution of the Municipalities

Name of district.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Particulars as to Chairman.				Number of		
					Elected non-officials.	Elected officials.	Nominated non-officials.	Nominated officials.	Ex-officio.	Nominated.	Elected.
1	2	3	4	5	6	7	8	9	10	11	12
		SURMA VALLEY AND HILL DISTRICTS.									
Cachar ...	1	Silchar ...	Bengal Act III of 1884 ...	8,785	1	...	...	...	2	3	10
	2	Hailakandi Union...	Bengal Act V of 1876 ...	1,462	...	...	...	1	3	3	...
		Total ...	.....	10,247	1	...	...	1	5	6	10
Sylhet ...	3	Sylhet	Bengal Act III of 1884 ...	14,457	1	...	...	...	1	4	10
	4	Habiganj ...	Ditto ditto ...	6,249	1	...	...	...	2	3	10
	5	Karimganj ...	Ditto ditto ...	3,052	1	...	...	...	2	2	8
	6	Sunamganj ...	Ditto ditto ...	4,620	1	...	...	...	2	2	8
	7	Maulvi Bazar Union	Bengal Act V of 1876 ...	2,369	...	...	...	1	1	5	...
		Total ...	.....	30,747	4	...	...	1	8	16	36
Khasi and Jaintia Hills.	8	Shillong ...	Bengal Act III of 1884 ...	11,066	...	...	...	1	5	10	...
		Divisional Total for 1918-19.	.....	52,060	5	...	...	3	18	32	46
		ASSAM VALLEY DISTRICTS.									
Goalpara ...	9	Dhubri ...	Bengal Act III of 1884 ...	5,806	1	...	...	...	2	2	7
	10	Goalpara ...	Ditto ditto ...	5,964	...	1	...	...	2	1	7
		Total ...	.....	11,770	1	1	...	...	4	3	14
Kamrup ...	11	Gauhati ...	Bengal Act III of 1884 ...	12,481	1	...	...	...	2	3	10
	12	Barpeta ...	Ditto ditto ...	10,739	1	...	...	...	3	1	8
	13	Palasbari Union ...	Bengal Act V of 1876 ...	1,885	...	...	1	...	...	5	...
		Total ...	.....	25,105	2	...	1	...	5	9	18
Darrang ...	14	Tezpur ...	Bengal Act III of 1884 ...	5,355	1	...	...	...	2	2	10
	15	Mangaldai Union ...	Bengal Act V of 1876 ...	680	...	...	...	1	1	3	...
		Total ...	.....	6,035	1	...	...	1	3	5	10
Nowgong ...	16	Nowgong ...	Bengal Act III of 1884 ...	5,433	1	...	...	...	1	3	8
Sibsagar ...	17	Sibsagar ...	Ditto ditto	3,607	1	...	...	...	2	2	8
	18	Jorhat	Ditto ditto ...	5,231	1	...	...	...	2	2	8
	19	Golaghat Union ...	Bengal Act V of 1876 ...	2,236	...	...	...	1	1	6	...
	20	Nazira „ ...	Ditto ditto ...	2,289	...	...	...	1	...	5	...
		Total ...	.....	13,363	2	...	...	2	5	15	16
Lakhimpur ...	21	Dibrugarh	Bengal Act III of 1884 ...	14,563	1	...	...	...	3	2	11
	22	North Lakhimpur Union.	Bengal Act V of 1876 ...	1,645	...	...	...	1	1	4	...
	23	Doom Dooma Union	Ditto ditto ...	1,056	...	...	1	...	...	...	5
		Total ...	.....	17,264	1	...	1	1	4	6	16
		Divisional Total for 1918-19.	.....	78,970	8	1	2	4	22	41	82
		Grand Total for 1918-19.	.....	131,030	13	1	2	7	40	73	128
		Grand Total for 1917-18.	.....	*131,302*	*9*	...	*1*	*12*	*40*	*77*	*117*

I.

in Assam during the year ending the 31*st March* 1919.

Members of Committee.					Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
Total.	Officials.	Non-officials.	Europeans.	Indians.							
13	14	15	16	17	18	19	20	21	22	23	24
15	5	10	1	14	14	...	...	45·71	57·86	53·81	
6	3	3	...	6	9	...	...	85·19	66·67	75·93	
21	8	13	1	20	23	...	...	60·51	59·89	60·13	
15	2	13	...	15	20	2	2	35·00	61·15	57·66	
15	2	13	...	15	12	...	...	50·00	67·94	65·55	
12	3	9	2	10	17	...	...	45·09	69·93	63·72	
12	2	10	...	12	13	...	1	50·00	70·77	67·31	
6	2	4	1	5	3	...	...	100·00	66·66	77·77	
60	11	49	3	57	65	2	3	55·02	66·98	64·79	
15	5	10	8	7	6	...	...	66·66	46·66	53·33	
96	24	72	12	84	94	2	3	59·28	62·88	61·98	
11	2	9	1	10	16	...	...	43·75	72·91	67·61	
10	3	7	...	10	15	...	...	70·00	78·33	75·83	
21	5	16	1	20	31	...	...	56·87	75·62	71·16	
15	3	12	2	13	20	...	...	33·33	57·50	52·67	
12	3	9	...	12	19	...	1	21·05	66·66	55·26	
5	...	5	...	5	4	...	...	...	75·00	75·00	
32	6	26	2	30	43	...	1	18·13	66·39	57·34	
14	2	12	3	11	13	...	...	23·07	54·48	49·99	
4	2	2	...	4	2	...	...	100	75·00	87·50	
18	4	14	3	15	15	...	...	61·53	64·74	64·03	
12	1	11	1	11	13	...	...	...	58·97	54·06	
12	2	10	1	11	34	4	...	50·64	50·79	50·76	
12	2	10	2	10	13	...	...	23·07	62·30	55·76	
7	2	5	1	6	6	1	...	66·60	56·60	59·46	
5	...	5	1	4	5	...	...	...	82·12	82·12	
36	6	30	5	31	58	5	...	35·8	62·95	58·30	
16	3	13	2	14	15	...	1	20·00	66·66	57·91	
5	1	4	...	5	1	...	...	100·00	100·00	100·00	
5	...	5	4	1	8	1	...	...	68·56	68·56	
26	4	22	6	20	24	1	1	40·00	78·41	72·50	
145	26	119	18	127	184	6	2	35·27	67·85	62·01	
241	50	191	30	211	278	8	5	46·79	65·98	62·00	
434	*50*	*184*	*30*	*204*	*282*	*3*	*1*	*56·43*	*62·27*	*59·73*	

FORM

Statement showing the Income of the Municipalities in Assam

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	Municipal rates						
				Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).
1	2	3	4	5	6	7	8	9	10	11
SURMA VALLEY AND HILL DISTRICTS.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cachar ...	1	Silchar ...	8,878	11,246	1,404	...	3,658	10,113	...	10,288
	2	Hailakandi Union.	5,235(*a*)	...	...	...	...	...	...	...
		Total ...	14,113	11,246	1,404	...	3,658	10,113	...	10,288
Sylhet ...	3	Sylhet ...	33,412	3,941	942	...	10,138	7,818	...	10,870
	4	Habiganj ...	4,086	687	...	...	722	...	...	6,088
	5	Karimganj ...	714	3,609	12	...	...	...	...	4,993
	6	Sunamganj ...	5,506	1,017	...	...	1,040	...	...	2,102
	7	Maulvi Bazar Union.	874	...	...	...	2,450	...	...	...
		Total ...	44,592	9,254	954	...	14,350	7,818	...	24,053
Khasi and Jaintia Hills.	8	Shillong ...	9,679	26,868	1,284	...	...	14,495(*b*)	...	18,490
		Divisional Total for 1918-19.	68,384	47,368	3,642	...	18,008	32,426	...	52,831
ASSAM VALLEY DISTRICTS.										
Goalpara ...	9	Dhubri ...	21,245	5,768	893	...	...	...	...	6,424
	10	Goalpara ...	1,906	978	2,182	696	750	...	...	3,365
		Total ...	23,151	6,746	3,075	696	750	...	...	9,789
Kamrup ...	11	Gauhati ...	6,529	16,460	3,084	...	653	19,407	...	7,882
	12	Barpeta ...	8,014	8,676	460	...	1,616	...	...	483
	13	Palasbari Union	...	...	...	...	...	...	...	13
		Total ...	14,543	25,136	3,544	...	2,269	19,407	...	8,378
Darrang ...	14	Tezpur ...	5,801(*c*)	7,375	1,198	...	445	10,891	...	5,240
	15	Mangaldai Union	3,983	803	...	...	...	...	...	504
		Total ...	9,784	8,178	1,198	...	445	10,891	...	5,744
Nowgong ...	16	Nowgong ...	5,645	4,076	1,228	...	1,500	...	...	3,644
Sibsagar ...	17	Sibsagar ...	2,844	1,107	800	...	1,338	...	...	3,034
	18	Jorhat ...	5,597	6,749	1,586	...	...	7,841	...	4,669
	19	Golaghat Union	4,824(*d*)	...	...	225	...	...	...	...
	20	Nazira ,,	2,272	1,713	...	...	870	...	...	...
		Total ...	15,537	9,569	2,386	225	2,208	7,841	...	7,703
Lakhimpur ...	21	Dibrugarh ...	469	20,409	4,041	...	217	...	...	11,822
	22	North Lakhimpur Union.	4,415	404	...	...	...	...	...	411
	23	Doom Dooma Union.	2,090	347	...	...	...	...	...	...
		Total ...	6,974	21,160	4,041	...	217	...	...	12,233
		Divisional Total for 1918-19.	75,634	74,865	15,472	921	7,389	38,139	...	47,491
		Grand Total for 1918-19.	1,44,018	1,22,233	19,114	921	25,397	70,565	...	1,00,322
		Grand Total for 1917-18.	*1,44,898*	*1,14,376*	*17,039*	*705*	*25,076*	*53,749*	...	*91,303*

(*a*) The difference with the treasury figure is due to the inclusion of Rs. 21 realised in 1917-18 but credited in 1918-19.

(*b*) Includes Rs. 180, contributed by Military Authority for acqueduct.

(*c*) Excludes imprest of Rs. 50.

(*d*) Excludes Rs. 556 as value of uncashed cheques.

and taxes.				Realisations under special Acts.					
Other taxes (to be specified in detail, *e.g.*, servant's tax, pilgrim tax, etc., in as many columns as may be necessary).						From other sources (to be specified in detail in as many columns as may be necessary).			
Tax on persons according to their circumstances and property.	Current tax.	Warrant fees.	Total rates and taxes.	From pounds.	From hackney carriages.	Warrant fees.	Vaccination fees.	Petroleum fees.	Total.
12	12(*a*)	12(*b*)	13	14	15	16	16(*a*)	16(*b*)	17
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	158	36,867	472	42	...	10	157	681
674	...	...	674	310	...	...	...	18	328
674	...	158	37,541	782	42	...	10	175	1,009
10,727	...	10	44,446	1,006	90	...	29	...	1,125
4,091	...	80	11,668	618	...	...	12	...	630
...	...	85	8,699	171	...	...	3	...	174
2,087	...	2	6,248	302	...	...	17	...	319
1,195	...	...	3,645	176	...	56	1	...	233
18,100	...	177	74,706	2,273	90	56	62	...	2,481
...	...	25	61,162	442	...	...	...	29	471
18,774	...	360	1,73,409	3,497	132	56	72	204	3,961
...	...	23	13,108	794	...	...	...	201	995
3,792	...	...	11,763	1,140	...	16	33	...	1,189
3,792	...	23	24,871	1,934	...	16	33	201	2,184
...	...	...	47,486	4,805	210	11	86	383	5,495
...	...	212	11,447	1,465	...	...	26	...	1,491
281	...	...	294	...	...	...	...	...	...
281	...	212	59,227	6,270	210	11	112	383	6,986
...	...	...	25,149	3,285	...	54	31	38	3,408
...	...	...	1,307	934	...	...	...	...	934
...	...	...	26,456	4,219	...	54	31	38	4,342
...	...	10	10,458	2,547	...	...	...	...	2,547
3,236	...	160	9,675	1,159	...	...	5	...	1,164
...	...	...	20,845	1,831	...	79	22	...	1,932
2,338	...	30	2,593	1,542	...	...	10	...	1,552
...	...	9	2,592	641	...	...	...	...	641
5,574	...	199	35,705	5,173	...	79	37	...	5,289
...	...	...	36,489	1,132	110	279	27	...	1,548
...	...	...	815	2,247	...	...	...	...	2,247
...	...	...	347	250	...	...	...	...	250
...	...	...	37,651	3,629	110	279	27	...	4,045
9,647	...	444	1,94,368	23,772	320	439	240	622	25,393
23,421	...	804	3,67,777	27,269	452	495	312	826	29,354
23,346	...	*261*	*3,30,855*	*27,030*	*475*	*723*	*275*	*580*	*29,088*

Revenue derived from municipal property and powers apart from taxation.

Rent of lands, houses, serais (rest-houses), dák bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).		
							From burning ghats and burial grounds.	Process fees.	Other items.
18	19	20	21	22	23	24	25	25(*a*)	25(*b*)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,615	105	...	...	...	5,935	...	...	...	...
...	...	490	...	...	1,694	...	...	...	...
2,615	105	490	...	...	7,629	...	...	...	...
837	10	88	...	...	...	...	...	...	24
124	...	...	...	...	...	...	...	...	...
35	...	1	...	...	...	...	...	...	...
...	...	...	...	...	20	...	...	...	...
...	...	812	...	...	...	...	...	...	...
996	10	901	...	...	20	...	...	...	24
76	...	164	...	...	670	...	...	...	...
3,687	115	1,555	...	...	8,319	...	...	...	24
510	130	...	12	...	9,181	...	22	...	257
...	...	...	...	...	...	...	...	...	...
510	130	...	12	...	9,181	...	22	...	257
213	2,900	89	1,408	...	11,979	...	...	42	114
...	171	509	48	...	863	...	...	8	...
...	...	...	...	...	...	...	...	...	...
213	3,071	598	1,456	...	12,842	...	...	50	114
563	30	...	...	...	6,267	...	...	...	108
...	...	...	...	...	480	...	...	...	...
563	30	...	...	...	6,747	...	...	...	108
60	95	129	...	...	1,102	...	...	...	254
90	...	17	...	...	1,005	...	...	...	...
...	...	...	...	...	4,655	...	...	...	...
18	...	...	...	...	1,963	...	...	...	94
...	...	...	...	...	295	...	...	...	...
108	...	17	...	...	7,918	...	...	...	94
7,145	...	...	6,165	...	...	...	...	...	568
...	...	91	...	...	1,047	...	...	...	...
...	...	...	...	...	2,651	...	...	...	...
7,145	...	91	6,165	...	3,698	...	...	...	568
8,599	3,326	835	7,633	...	41,488	...	22	50	1,395
12,286	3,441	2,390	7,623	...	49,807	...	22	50	1,419
6,630	*10,533*	*2,265*	*1,947*	...	*49,819*	...	...	*210*	*1,266*

Revenue derived from municipal property and powers apart from taxation—*concld.*

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.
	For general purposes.	For educational purposes.	For medical purposes.		
26	27	28	29	30	31
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
139	...	...	...	...	8,794
7	...	...	...	...	2,191
146	...	...	...	...	10,985
334	...	...	...	...	1,293
13	...	...	...	...	137
17	...	...	...	...	53
35	...	...	...	...	55
53	...	...	...	...	865
452	...	...	...	...	2,403
145	240(e)	...	...	1,000(e)	2,295
743	240	...	...	1,000	15,683
441	...	...	...	...	10,553
369	...	...	...	...	369
810	...	...	...	...	10,922
1,066	...	...	...	...	17,811
113	...	...	...	...	1,712
...	...	...	...	...	...
1,179	...	...	...	...	19,523
127	...	...	...	...	7,095
...	...	...	...	...	480
127	...	...	...	...	7,575
121	...	...	...	...	1,761
137	...	...	...	...	1,249
205	...	...	...	...	4,860
75	...	...	...	...	2,150
119	...	...	...	...	414
536	...	...	...	...	8,673
960	...	...	...	...	14,838
13	...	...	...	...	1,151
...	...	...	...	...	2,651
973	...	...	...	...	18,640
3,746	...	...	...	...	67,094
4,489	240	...	...	1,000	82,777
3,895	*280*	...	...	*1,000*	*77,245*

(e) Represents the principal and interest of loan repaid by the Siem of Mylliem.

Grants and contributions (for general and special purposes).					
From Government.			From Local Funds.		
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.
32	33	34	35	36	37
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,500	808	1,000	...	...	...
1,500	124	...	...	...	...
4,000	932	1,000	...	...	...
...	937	220	...	...	...
2,000	256	...	650	...	...
3,400	124	...	600	...	240
2,000	...	...	1,500	...	100
1,000	...	...	1,000	...	...
8,400	1,317	220	3,750	...	340
20,182	...	360	...	...	...
32,582	2,249	1,580	3,750	...	340
3,000	396	...	*10,000	...	...
1,000	680	...	300	...	...
4,000	1,076	...	10,300	...	...
19,236	929	...	...	...	...
2,500	2,737	...	...	...	...
...	...	...	...	...	...
21,736	3,666	...	...	...	...
5,000	199	...	...	...	...
2,960	418	...	...	...	...
7,960	617	...	...	...	...
5,800	1,035	...	...	...	36
5,000	1,854	...	...	556	...
5,000	197	...	...	...	...
2,040	1,094	...	...	...	...
...	12	...	...	...	...
12,040	3,157	...	...	556	...
8,000	1,483	...	...	...	...
1,924	43	...	500	...	...
...	...	...	...	...	...
9,924	1,531	...	500	...	...
61,460	11,082	...	10,800	556	36
94,042	13,331	1,580	14,550	556	376
99,753	*12,719*	*580*	*5,536*	*456*	*340*

* For Dhubri Water-works

Grants and contributions (for general and special purposes—*concld.*				Miscellaneous.			
From other sources.							
For general purposes.	For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total Income of year excluding opening balance.
38	39	40	41	42	43	44	45
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	84	4,392	158	723	881	51,615
...	...	...	1,624	...	130	130	4,947
...	...	84	6,016	158	853	1,011	56,562
...	...	...	1,157	...	564	564	48,585
...	...	...	2,906	...	122	122	15,463
...	...	...	4,364	...	60	60	13,350
...	...	...	3,600	...	9	9	10,231
...	...	...	2,050	...	69	69	6,812
...	...	...	14,027	...	824	824	94,441
...	...	...	20,542	50	1,493	1,543	86,013
...	...	84	40,585	208	3,170	3,378	2,37,016
...	...	...	13,396	...	258	258	38,310
650	...	...	2,630	...	118	118	16,069
650	...	...	16,026	...	376	376	54,379
...	...	...	20,165	961	1,636	2,597	93,554
...	...	...	5,237	2	8	10	19,897
...	...	...	...	...	...	...	294
...	...	...	25,402	963	1,644	2,607	1,13,745
20	...	...	5,219	2,162	327	2,489	43,360
...	...	...	3,378	...	96	96	6,195
20	...	...	8,597	2,162	423	2,585	49,555
...	...	...	6,871	119	...	119	21,756
...	...	...	7,410	45	453	498	19,998
...	...	...	5,197	...	662	662	33,496
...	...	...	3,124	...	1,111	1,111	10,540
...	...	...	12	...	84	84	3,743
...	...	...	15,753	45	2,310	2,355	67,775
...	...	...	9,483	567	883	1,450	63,808
...	...	...	2,472	...	48	48	6,733
...	...	...	...	...	69	69	3,317
...	...	...	11,955	567	1,000	1,567	73,858
670	...	...	84,604	3,856	5,753	9,609	3,81,068
670	...	84	1 25,189	4,064	8,923	12,987	6,18,084
740	...	*120*	*1,20,244*	*7,400*	*13,598*	*20,998*	*5,78,430*

Extraordinary and debt.							
Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans		Realisations of Sinking fund for repayment of loans.	Advances.		Deposits.	Total.
	From Government.	Raised in the open market.		Permanent.	Other.		
46	47	48	49	50	51	52	53
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	1,338	1,338
...	...	...	...	...	...	110	110
...	...	...	...	...	80	442	522
...	...	...	...	...	...	80	80
...	...	...	...	...	...	22	22
...	...	...	...	...	80	1,992	2,072
...	...	...	...	...	660	4,586	5,246
...	...	...	...	...	740	6,578	7,318
...	...	...	...	...	...	216	216
...	...	...	...	...	...	...	...
...	...	...	...	...	...	216	216
...	...	...	...	...	210	720	930
...	...	...	...	...	...	69	69
...	...	...	...	...	...	...	...
...	...	...	...	...	210	789	999
...	...	...	...	...	66	5	71
...	...	...	...	...	...	...	...
...	...	...	...	...	66	5	71
...	...	...	...	60	...	...	60
...	...	...	...	...	59	54	113
...	...	...	...	...	...	80	80
...	...	...	...	...	...	729	729
...	...	...	...	...	...	...	...
...	...	...	...	...	59	863	922
...	...	...	...	...	296	...	296
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	296	...	296
...	...	...	...	60	631	1,873	2,564
...	...	...	...	60	1,371	8,451	9,882
...	*90,000*	...	...	*60*	*2,046*	*8,166*	*1,00,212*

No. II.

during the year ending the 31*st March* 1919.

Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 13) per head of population.	Incidence of income (column 45) per head of population.	Remarks.
54	55	56	57	58
Rs.	Rs.	Rs. a. p.	Rs. a. p.	
51,615(*a*)	60,493	4 3 2	5 14 0	(*a*) Excludes Rs. 488 on account of the adjustment made for the refund of house taxes realised in excess.
4,947(*b*)	10,182	0 7 5	3 6 2	(*b*) Includes Rs. 40 realised in 1918-19, but credited in 1919-20.
56,562	70,675	3 10 7	5 8 4	
49,923(*c*)	83,335	3 1 2	3 5 9	(*c*) Includes Rs. 1,338, being the value of uncashed cheques.
15,573(*d*)	19,659	1 13 10	2 7 7	(*d*) Excludes Rs. 104 on account of the adjustment of the price of kerosine oil realised from the Sub-divisional Officer of Habiganj.
13,872(*e*)	14,586	2 13 7	4 6 0	(*e*) Includes Rs. 500, being the value of uncashed cheques.
10,311	15,817	1 5 8	2 3 5	
6,834(*f*)	7,708	1 8 7	2 14 0	(*f*) Includes Rs. 21, being the value of uncashed cheques.
96,513	1,41,105	2 6 11	3 1 2	
91,259(*g*)	1,00,938	5 8 5	7 12 4	(*g*) Includes Rs. 2,635 being the value of uncashed cheques.
2,44,334	3,12,718	3 5 4	4 8 10	
38,526(*h*)	59,771	2 4 1	6 9 7	(*h*) Excludes Rs. 34, being the amount credited in 1917-18, but which appeared in the Pass Book for 1918-19.
16,069	17,975	1 15 7	2 11 1	
54,595	77,746	2 1 10	4 9 11	
94,484(*i*)	1,01,013	3 12 10	7 7 11	(*i*) Excludes Rs. 6,575, being the amount subsequently adjusted.
19,966(*j*)	27,980	1 1 1	1 13 8	(*j*) Excludes Rs. 14, being the amount credited in cash book for 1917-18 but which appeared in Treasury Pass Book for 1918-19.
294	294	0 2 6	0 2 6	
1,14,744	1,20,287	2 5 9	4 8 6	
43,431(*k*)	49,232	4 11 2	8 1 7	(*k*) Includes Rs. 75 due to adjustment.
6,195(*l*)	10,178	1 14 9	9 1 9	(*l*) Excludes Re. 1, being the amount realised in 1917-18, but credited in 1918-19.
49,626	59,410	4 6 2	8 3 5	
21,816(*m*)	27,461	1 14 10	4 0 1	(*m*) Includes permanent advance of Rs. 40 held by the Chairman.
20,109(*n*)	22,953	2 10 11	5 8 8	(*n*) Excludes Rs. 199, being the amount shown in the accounts of 1917-18, but credited in 1918-19.
33,576(*o*)	39,173	3 15 9	6 6 5	(*o*) Excludes Rs. 43 due to adjustment.
11,269(*p*)	16,093	1 2 7	4 11 5	(*p*) Includes Rs. 712 being the value of uncashed cheques.
3,743	6,015	1 2 1	1 10 2	
68,697	84,234	2 10 9	5 1 2	
64,104(*q*)	64,573	2 8 1	4 6 1	(*q*) Includes Rs. 749 realised in 1918-19, but credited in 1919-20.
6,733(*r*)	11,143	0 7 11	4 1 6	(*r*) Excludes Rs. 24, realised in 1917-18, but credited in 1918-19.
3,317	5,407	0 5 3	3 2 8	
74,154	81,128	2 2 11	4 4 5	
3,83,632	4,59,266	2 7 5	4 13 2	
6,27,966	7,71,934	2 12 11	4 11 6	
6,78,642	*8,23,540*	*2 8 4*	*4 6 6*	

FORM

Statement showing the Expenditure of the Municipalities in Assam

Name of division and district.	Serial No. of Municipality.	Name of Municipality.	General administration and collection charges.							
			General administration—office establishment, inspection, Honorary Magistrate's establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of lands.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
SURMA VALLEY AND HILL DISTRICTS.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cachar ...	1	Silchar ...	2,989	1,448	...	...	...	...	...	4,437
	2	Hailakandi Union	494	271	...	...	...	...	...	765
		Total ...	3,483	1,719	...	...	...	...	...	5,202
Sylhet ...	3	Sylhet ...	1,087	2,014	...	...	87	...	...	3,188
	4	Habiganj ...	714	609	...	...	...	...	...	1,323
	5	Karimganj ...	663	464	...	30	16	...	...	1,173
	6	Sunamganj ...	892	413	...	99	...	...	...	1,404
	7	Maulvi Bazar Union.	471	...	...	...	...	...	...	471
		Total ...	3,827	3,500	...	129	103	...	...	7,559
Khasi and Jaintia Hills.	8	Shillong ...	3,850	2,563	...	...	...	...	...	6,413
		Divisional Total for 1918-19.	11,160	7,782	...	129	103	...	...	19,174
ASSAM VALLEY DISTRICTS.										
Goalpara ...	9	Dhubri ...	783	937	...	...	...	...	...	1,720
	10	Goalpara ...	746	651	...	...	128	...	...	1,525
		Total ...	1,529	1,588	...	...	128	...	...	3,245
Kamrup ...	11	Gauhati ...	2,153	2,245	...	...	2	102	...	4,502
	12	Barpeta ...	880	643	3	8	5	...	...	1,539
	13	Palasbari Union	79	...	...	...	...	...		79
		Total ...	3,112	2,888	3	8	7	102	...	6,120
Darrang ...	14	Tezpur ...	1,091	892	...	19	...	...	...	2,002
	15	Mangaldai Union	445	...	...	...	...	...	...	445
		Total ...	1,536	892	...	19	...	...	...	2,447
Nowgong ...	16	Nowgong ...	633	1,035	710	...	...	...	...	2,378
Sibsagar ...	17	Sibsagar ...	1,318	580	615	...	22	...	...	2,535
	18	Jorhat ...	2,152	916	...	...	234	66	...	3,368
	19	Golaghat Union...	522	341	274	...	...	...	...	1,137
	20	Nazira ...	685	184	125	...	...	...	...	994
		Total ...	4,677	2,021	1,014	...	256	66	...	8,034
Lakhimpur ...	21	Dibrugarh ...	2,679	1,514	...	...	5	...	...	4,198
	22	North Lakhimpur Union.	822	...	...	...	...	...	...	822
	23	Dom Dooma Union.	830	...	...	...	...	...	...	830
		Total ...	4,331	1,514	...	...	5	...	...	5,850
		Divisional Total for 1918-19.	15,818	9,938	1,727	27	396	168	...	28,074
		Grand Total for 1918-19.	26,978	17,720	1,727	156	499	168	...	47,248
		Grand Total for 1917-18.	*25,062*	*17,946*	*1,410*	*35*	*309*	*105*	...	*44,897*

Public safety.					Public health and convenience.					
					Water-supply.		Drainage.			
Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.	Conservancy (including road-cleaning and watering) and latrines.	Charges on account of Health Officers and Sanitary Inspectors.
12	13	14	15	16	17	18	19	20	21	22
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
100	2,963	...	18	3,081	2,242	8,317	...	846	11,037	...
...	586	...	...	586	...	96	...	104	1,436	...
100	3,549	...	18	3,667	2,242	8,413	...	950	12,473	...
...	1,817	...	...	1,817	19,181	5,116	...	916	13,521	...
...	846	...	...	846	...	1,249	...	35	6,389	...
...	1,359	...	...	1,359	...	1,106	...	122	5,916	...
...	690	...	1	691	...	1,263	...	150	2,653	...
...	606	...	...	606	...	357	...	250	2,774	...
...	5,318	...	1	5,319	19,181	9,091	...	1,473	31,253	...
...	10,691	...	141	10,832	...	3,277	...	1,385	39,025	3,324
100	19,558	...	160	19,818	21,423	20,781	...	3,808	82,751	3,324
...	1,533	...	22	1,555	...	673	2,493	257	8,476	...
...	1,097	...	...	1,097	...	1,283	...	412	3,839	...
...	2,630	...	22	2,652	...	1,956	2,493	669	12,315	...
...	2,698	...	36	2,734	9,136	19,582	5,227	1,355	19,246	231
...	499	...	...	499	...	1,020	...	...	4,180	...
...	...		...	...	...	...	...	...	70	...
...	3,197	...	36	3,233	9,136	20,602	5,227	1,355	23,496	231
...	1,356	...	3	1,359	4,266	6,657	...	1,330	9,099	120
...	296	...	...	296	164	88	...	236	888	...
...	1,652	...	3	1,655	4,430	6,745	...	1,566	9,987	120
5	98	...	...	103	600	1,070	238	547	7,966	84
...	68	...	...	68	...	254	...	593	5,284	...
100	1	...	1	102	...	7,212	...	750	10,740	157
...	220	...	...	220	...	221	...	141	1,329	...
...	...	...	...	...	1,808	...	...	...	405	455
100	289	...	1	390	1,808	7,687	...	1,484	17,758	612
23	1,876	...	...	1,899	...	957	...	1,656	22,392	...
...	291	...	...	291	302	...	187	70	1,794	...
...	...	...	...	...	...	11	...	152	722	...
23	2,167	...	...	2,190	302	968	187	1,878	24,908	...
128	10,093	...	62	10,223	16,276	39,028	8,145	7,499	96,430	1,047
228	29,591	...	222	30,041	37,699	59,809	8,145	11,307	1,79,181	4,371
10	*33,490*	...	*233*	*33,733*	*1,12,286*	*65,079*	*3,414*	*10,505*	*1,65,283*	*4,270*

Hospitals and dispensaries.	Plague charges.	Vaccination.	Other sanitary requirements.	Markets and slaughter-houses.	Pounds.	Dák-bungalows and serais.	Arboriculture, public gardens and experimental cultivation.
23	24	25	26	27	28	29	30
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,836	...	186	...	577	22	...	10
250	...	...	30	200	...	...	10
2,086	...	186	30	777	22	...	20
3,953	...	238	264	...	444	...	...
440	...	69	...	326	...	...	...
580	...	24	233	...	...	...	...
...	...	30	483	...	...	...	...
...	...	27	5	...	...	...	...
4,973	...	388	985	326	444	...	...
1,269	...	192	...	216	120	...	1,175
8,328	...	766	1,015	1,319	586	...	1,195
615	...	...	500	1,574	248	...	117
754	...	64	...	...	408	...	...
1,369	...	64	500	1,574	656	...	117
1,494	...	179	1,207	1,163	1,901	26	287
683	...	237	845	200	624	...	1
...	...	...	...	...	...	...	...
2,177	...	416	2,052	1,363	2,525	26	288
747	...	192	675	301	771	60	393
124	...	...	...	...	...	...	...
871	...	192	675	301	771	60	393
776	...	144	208	16	683	104	...
500	...	124	83	913	351	...	18
660	...	143	427	300	755	...	722
180	...	60	148	189	419	5	267
...	...	125	...	51	315	...	...
1,340	...	452	658	1,453	1,840	5	1,007
828	...	412	...	9	585	...	1,139
150	...	...	480	31	452	...	13
...	...	...	...	505	203	...	...
978	...	412	480	545	1,240	...	1,152
7,511	...	1,680	4,573	5,252	7,715	195	2,957
15,839	...	2,446	5,588	6,571	8,301	195	4,152
14,476	...	*2,320*	*3,813*	*8,656*	*7,268*	*332*	*4,444*

convenience—*concld.*

Veterinary charges.	Registration of births and deaths.	Public works.				Total.
		Establishment.	Buildings.	Roads.	Stores.	
31	32	33	34	35	36	37
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	1,911	...	7,388	...	34,372
...	...	...	4	1,621	12	3,763
...	...	1,911	4	9,009	12	38,135
...	...	1,576	936	10,547	2	56,696
...	...	432	23	3,383	...	12,346
...	...	565	45	1,522	55	10,168
...	...	521	258	4,300	...	9,658
...	...	...	...	897	...	4,310
...	...	3,094	1,264	20,649	57	93,178
...	...	1,687	...	8,914	...	60,584
...	...	6,692	1,268	38,572	69	1,91,897
...	...	846	296	2,255	3	18,353
...	...	495	...	2,970	...	10,225
...	...	1,341	296	5,225	3	28,578
...	...	596	2,953	9,553	548	74,684
...	...	874	288	3,958	10	12,920
...	...	...	...	...	...	70
...	...	1,470	3,241	13,511	558	87,674
...	...	1,089	133	5,185	260	31,278
...	...	...	447	240	...	2,187
...	...	1,089	580	5,425	260	33,465
...	...	752	17	3,291	9	16,505
...	...	1,004	174	2,527	22	11,847
50	...	677	...	5,363	...	27,956
...	...	557	109	2,750	6	6,381
...	...	545	...	90	...	3,794
50	...	2,783	283	10,730	28	49,978
...	...	1,036	331	7,143	10	36,498
...	...	...	...	6	...	3,485
...	...	...	...	828	...	2,421
...	...	1,036	331	7,977	10	42,404
50	...	8,471	4,748	46,159	868	2,58,604
50	...	15,163	6,016	84,731	937	4,50,501
...	...	*14,411*	*11,948*	*79,650*	*450*	*5,08,605*

Public instruction.				Contributions.	Miscel			
					Interest on loans.			
Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes. (Leper Asylum, Sylhet and Pasteur Institute, Shillong).	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.
38	39	40	41	42	43	44	45	46
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
1,642	393	...	2,035	186	...	1,118	...	...
...	339	100	439	...	...	...	...	...
1,642	732	100	2,474	186	...	1,118	...	...
...	3,358	296	3,654	279	...	...	...	...
919	...	250	1,169	123	...	...	...	...
417	...	...	417	...	...	...	...	...
...	...	...	...	93	...	...	...	...
...	25	...	25	...	...	...	...	...
1,336	3,383	546	5,265	495	...	...	...	...
...	731	...	731	...	...	...	...	...
2,978	4,846	646	8,470	681	...	1,118	...	...
1,517	200	...	1,717	...	...	646	...	...
1,121	512	120	1,753	...	...	...	...	...
2,638	712	120	3,470	...	...	646	...	...
5,796	810	524	7,130	...	...	393	...	204
3,686	206	100	3,992	30	...	...	...	...
...	...	...	...	...	...	...	...	...
9,482	1,016	624	11,122	30	...	393	...	204
429	980	200	1,609	...	...	1,602	...	967
693	...	...	693	...	...	...	...	...
1,122	980	200	2,302	...	...	1,602	...	967
1,931	132	60	2,123	...	...	...	...	79
3,212	378	...	3,590	...	...	...	...	112
1,990	...	...	1,990	...	...	...	...	...
...	2,101	...	2,101	25	...	...	...	...
...	120	...	120	...	...	...	...	...
5,202	2,599	...	7,801	25	...	...	...	112
2,572	360	963	3,895	279	...	...	...	291
1,168	...	...	1,168	...	...	...	...	...
...	...	...	...	...	...	...	...	...
3,740	360	963	5,063	279	...	...	...	291
24,115	5,799	1,967	31,881	334	...	2,641	...	1,653
27,093	10,645	2,613	40,351	1,015	...	3,759	...	1,653
28,029	*8,495*	*1,987*	*38,511*	*981*	...	*4,673*	...	*7,526*

laneous.

Other items (to be specified in detail in as many columns as may be necessary).				Total.	Total expenditure.
Provident fund contributions.	Miscellaneous.	Law charges.	Total.		
47	47(a)	47(b)	48	49	50
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
161	741	136	1,038	2,156	46,267
31	18	...	49	49	5,602
192	759	136	1,087	2,205	51,869
156	361	53	570	570	66,204
...	423	...	423	423	16,230
36	166	25	227	227	13,344
32	...	10	42	42	11,888
...	160	...	160	160	5,572
224	1,110	88	1,422	1,422	1,13,238
387	1,356	...	1,743	1,743	80,303
803	3,225	224	4,252	5,370	2,45,410
63	504	...	567	1,213	24,558
64	407	...	471	471	15,071
127	911	...	1,038	1,684	39,629
...	2,058	...	2,058	2,655	91,705
134	1,464	...	1,598	1,598	20,578
...	55	...	55	55	204
134	3,577	...	3,711	4,308	1,12,487
79	719	...	798	3,367	39,615
12	75	...	87	87	3,708
91	794	...	885	3,454	43,323
104	584	...	688	767	21,876
118	1,206	...	1,324	1,436	19,476
94	173	...	267	267	33,683
67	17	...	84	84	9,948
...	223	...	223	223	5,131
279	1,619	...	1,898	2,010	68,238
...	3,126	...	3,126	3,417	50,186
...	52	...	52	52	5,818
244	134	...	378	378	3,629
244	3,312	...	3,556	3,847	59,633
979	10,797	...	11,776	16,070	3,45,186
1,782	14,022	224	16,028	21,440	5,90,596
1,106	*11,821*	*394*	*13,321*	*25,520*	*6,52,247*

Extraordinary and debt.									
Investments.				Advances.					
In securities (other than for Sinking funds).	In Savings Bank.	Payment to Sinking fund.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.	Total disbursement.	Deposits.
51	52	53	54	55	56	57	58	59	60
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	1,089	...	307	280	1,676	47,943(a)	...
...	...	...	...	...	...	373	373	5,975	60
...	...	...	1,089	...	307	653	2,049	53,918	60
...	...	...	5,855	...	...	...	5,855	72,059(c)	1,542
...	...	...	...	...	...	204	204	16,434(d)	...
...	...	...	...	...	80	...	80	13,424(e)	520
...	...	...	...	...	...	81	81	11,969	...
...	...	...	...	...	...	...	...	5,572(f)	22
...	...	...	5,855	...	80	285	6,220	1,19,458	2,084
...	...	...	...	...	500	1,875	2,375	82,678(g)	2,720
...	...	...	6,944	...	887	2,813	10,644	2,56,054	4,864
...	...	...	2,436	...	...	128	2,564	27,122(h)	202
...	...	...	...	...	...	...	...	15,071	...
...	...	...	2,436	...	...	128	2,564	42,193	202
...	...	...	1,650	...	210	444	2,304	94,009(i)	...
...	...	...	...	...	...	269	269	20,847(k)	...
...	...	...	...	...	...	...	...	204	...
...	...	...	1,650	...	210	713	2,573	1,15,060	...
...	...	...	1,960	...	350	230	2,540	42,155(l)	...
...	...	...	...	...	...	1	1	3,709	...
...	...	...	1,960	...	350	231	2,541	45,864	...
...	1,000	...	...	60	...	...	1,060	22,936(n)	...
...	...	...	...	...	600	...	600	20,076(o)	...
...	...	...	...	...	...	30	30	33,713(q)	...
...	...	19	...	...	...	32	51	9,999(s)	712
...	...	...	...	...	...	...	...	5,131(t)	...
...	...	19	...	...	600	62	681	68,919	712
...	...	...	...	...	504	...	504	50,690(v)	...
...	...	...	...	...	...	...	...	5,818(x)	...
...	...	...	...	...	...	...	...	3,629	...
...	...	...	...	...	504	...	504	60,137	...
...	1,000	19	6,046	60	1,664	1,134	9,923	3,55,109	914
...	1,000	19	12,990	60	2,551	3,947	20,567	6,11,163	5,778
4,503	...	...	*12,211*	*30*	*2,886*	*7,039*	*26,669*	*6,78,916*	*1,836*

III

during the year ending the 31st March 1919.

Balance.			Remarks.
Actual balance.	Total.	Grand Total.	
61	62	63	64
Rs.	Rs.	Rs.	
12,550	12,550	60,493	
4,147	4,207(*b*)	10,182	(*a*) Excludes Rs. 483 on account of the adjustment made for the refund of house taxes realised in excess.
16,697	16,757	70,675	
9,734	11,276	83,385	(*b*) Includes Rs. 40 realised in 1918-19, but credited in 1919-20.
3,225	3,225	19,659	(*c*) Includes Rs. 1,338 being the value of uncashed cheques.
642	1,162	14,586	(*d*) Excludes Rs. 104 on account of the adjustment of the price of kerosine oil realised from the Subdivisional Officer of Habiganj.
3,848	3,848	15,817	
2,114	2,136	7,708	(*e*) Includes Rs. 499 being the value of uncashed cheques.
			(*f*) Includes Rs. 22 being the value of uncashed cheques.
19,563	21,647	1,41,105	(*g*) Includes Rs. 2,634 being the value of uncashed cheques.
15,540	18,260	1,00,938	(*h*) Excludes Rs. 543 as value of uncashed cheques.
51,500	56,664	3,12,718	
			(*i*) Excludes Rs. 9,368 as value of uncashed cheques.
32,447	32,649	59,771	(*j*) Excludes Rs. 1,396 as value of uncashed cheques.
2,904	2,904	17,975	(*k*) Excludes Rs. 824 as value of uncashed cheques.
35,351	35,553	77,746	
7,004	7,004(*j*)	1,01,013	(*l*) Includes Rs. 81 due to adjustment.
7,133	7,133	27,980	(*m*) Includes Rs. 373 received in 1918-19 but credited in 1919-20.
90	90	294	
14,227	14,227	1,29,287	(*n*) Excludes Rs. 22 as value of uncashed cheques.
7,077	7,077(*m*)	49,232	(*o*) Excludes Rs. 292 as value of uncashed cheques.
6,469	6,469	10,178	(*p*) Excludes Rs. 538 as value of uncashed cheques.
13,546	13,546	59,410	(*q*) Excludes Rs. 1,018 as value of uncashed cheques.
4,525	4,525	27,461	(*r*) Excludes Rs. 15 as value of uncashed cheques.
2,877	2,877(*p*)	22,953	(*s*) Includes Rs. 155 as value of uncashed cheques.
5,460	5,460(*n*)	39,173	(*t*) Excludes Rs. 37 as value of uncashed cheques.
5,382	6,094	16,093	(*u*) Excludes Rs. 23 as value of uncashed cheques.
884	884(*u*)	6,015	(*v*) Excludes Rs. 1,214 shown in accounts, but not credited into treasury.
14,603	15,315	84,234	(*w*) Includes Rs. 1,294 shown in accounts, but not credited into treasury.
13,883	13,883(*w*)	64,573	(*x*) Includes Rs. 514 as value of uncashed cheques.
5,330	5,330‡	11,148	‡ Excludes Rs. 648 as value of uncashed cheques.
1,778	1,778	5,407	
20,991	20,991	81,128	
1,03,243	1,04,157	4,59,266	
1,55,043	1,60,821	7,71,984	
1,42,788	*1,44,624*	*8,23,540*	

APPENDIX A.

Statement showing the date of establishment of each Municipality in Assam, the population within the Municipal limits, the actual number of rate-payers, total number of Commissioners and the total number of, and attendance at meetings held in each Municipality during the year 1918-19.

Name of division.	Name of district.	Serial No. of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.	Total number of Commissioners.	Number of meetings held.	Number of meetings adjourned or at which no quorum was obtained.	Average percentage of attendance at each meeting.
1	2	3	4	5	6	7	8	9	10	11	12
Surma Valley and Hill Districts.	Cachar ...	1	Silchar ...	1st Oct. 1912 ...	8,785	1,553	17·68	15	14	...	53·81
		2	Hailakandi Union	1st April 1906	1,462	462	31·60	6	9	...	75·93
	Sylhet ...	3	Sylhet ...	20th May 1878 ...	14,457	3,205	22·17	15	20	4	57·66
		4	Habiganj ...	21st May 1913 ...	6,249	1,075	17·20	15	12	...	65·55
		5	Karimganj ...	25th June 1913 ...	3,052	860	28·18	12	17	...	63·72
		6	Sunamganj ...	25th June 1913 ...	4,620	712	15·41	12	13	1	67·31
		7	Maulvi Bazar Union	26th May 1914 ...	2,369	726	30·65	6	3	...	77·77
	Khasi and Jaintia Hills.	8	Shillong ...	1st January 1911 ...	11,066	1,803	16·29	15	6	...	53·33
				Divisional total ...	52,060	10.396	19·97	96	94	5	61 98
Assam Valley Districts.	Goalpara ...	9	Dhubri ...	10th April 1883 ...	5,806	721	12·42	11	16	...	67·61
		10	Goalpara ...	29th „ 1875 ...	5,964	891	14·94	10	15	...	75·83
	Kamrup ...	11	Gauhati ...	1st „ 1865 ...	12,481	2,220	17·79	15	20	...	52·67
		12	Barpeta ...	25th August 1886 ...	10,739	1,937	18·04	12	19	1	55·26
		13	Pafasbari Union ...	1st October 1918 ...	1,885	377	20·00	5	4	...	75·00
	Darrang ...	14	Tezpur ..	20th December 1893...	5,355	1,075	20·07	14	13	...	49·99
		15	Mangaldai Union...	1st April 1916 ...	680	170	25·00	4	2	...	87·50
	Nowgong ...	16	Nowgong ...	6th December 1893...	5,433	993	18·28	12	13	...	54·06
	Sibsagar ...	17	Sibsagar ...	22nd November 1916	3,607	753	20·88	12	34	4	50·76
		18	Jorhat ...	15th February 1909...	5,231	1,167	22·31	12	13	...	55·76
		19	Golaghat Union ...	14th September 1887..	2,236	479	21·42	7	6	1	59·46
		20	Nazira „ ...	1st July 1909 ...	2,289	457	19·96	5	5	...	82·12
	Lakhimpur ...	21	Dibrugarh ...	16th July 1878 ...	14,563	2,570	17·65	16	15	1	57·91
		22	North Lakhimpur Union.	1st April 1916 ...	1,645	344	20·91	5	1	...	100
		23	Doom Dooma Union.	May 1916 ...	1,056	610	57·77	5	8	1	68·56
				Divisional total ...	78,970	14,764	18·70	145	184	8	62·01
				Grand Total for 1918-19.	131,030	25,160	19·20	241	278	13	62·00
				Grand Total for 1917-18.	*131,302*	*24,651*	*18·77*	*234*	*282*	*4*	*59·73*

APPENDIX B.

Statement showing the mode of assessment in vogue in each Municipality in Assam, the rate at which the tax on holdings or on persons is levied and the result of any revision of assessment during the year 1918-19.

Serial No. of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
		Surma Valley and Hill Districts.		Rs. a. p.	Rs. a. p.	
1	Silchar ...	Tax on holdings ...	7 per cent. on the annual letting value of holdings.	8,540 0 0	...	Due to the revision of rates mainly of the latrine tax and for improvement of holdings.
		Latrine fees ...	On a graduated scale on annual value of holdings as follows :—From Re. 1 to Rs. 12 Re. 1, from Rs. 13 to Rs. 25 Rs. 2-8, from Rs. 26 to Rs. 40 Rs. 5, from Rs. 41 to Rs. 100 Rs. 5-4, from Rs. 101 to Rs. 500 at Rs. 5-8 per cent. of the annual value, from Rs. 500 to Rs. 900 at 6 per cent., from Rs. 901 upwards at 7 per cent.			
		Water rate ...	6¼ per cent. on the annual value of holdings and at 5 per cent. where houses are beyond 2,500 feet from the nearest standpipe.			
2	Hailakandi Union	Tax on persons ...	$\frac{5}{128}$ per cent. on income of assessees...	...	11	Due to general revision of assessment.
		Latrine fees ...	A tax of annas 4 per month is levied for each latrine.	...	...	
3	Sylhet- ...	Tax on persons and house-tax on Government holdings.	Rate of tax on persons is Re. 1-2-0 per cent. per annum on annual income of assessees. Rate on Government buildings is 7½ per cent. on their annual value.	...	...	
		Latrine fees ...	At the following rates on the annual value of holdings :—Up to Rs. 150 at 10 per cent., subject to a minimum of Re. 1-8-0 ; over Rs. 150 at 12 per cent.	...	...	
		Water rate ...	At 7½ per cent. on the annual value of holdings situated in roads supplied with water and at 6 per cent. on houses and lands situated in roads not so supplied.	7,818 0 0	...	Assessment newly made in 1918-19.
4	Habiganj ...	Tax on persons and Government holdings.	At ¾ per cent per annum on annual income of assessees and 7½ per cent. on annual value of Government holdings.	...	21 (in persons tax)	
		Latrine fees ...	At the rate of one anna three pies per rupee on the annual value of holdings up to Rs. 100 and above that at one anna six pies subject to a minimum of Re. 1 in the case of holdings the annual value of which does not exceed Rs. 15.	590 0 0	...	
5	Karimganj ...	Tax on holdings ...	6 per cent. on annual value of holdings.	192 5 9	...	
		Latrine fees ...	On graduated scale on annual value of holdings as follows :—From Re. 1 to Rs. 10, 6 pies per rupee per annum ; from Rs. 11 to Rs. 30, 1 anna per rupee per annum : from Rs. 31 and above, 1 anna and 6 pies per rupee per annum.	187 7 1	...	
6	Sunamganj ...	Tax on persons and Government holdings.	Annas 12 per cent. on the annual income of assessees and 7½ per cent. on the annual value of Government holdings.	...	...	
		Latrine fees ...	On a sliding scale varying from annas 6 to Rs. 6 per quarter.	...	...	
7	Maulvi Bazar Union	Tax on persons ...	The personal tax was assessed at the rate of $\frac{5}{128}$ per cent. per annum on the income of assessees.	...	...	
		Latrine fees ...	No uniform rate was followed ...	...	...	

APPENDIX B—*continued.*

Statement showing the mode of assessment in vogue in each Municipality in Assam, the rate at which the tax on holdings or on persons is levied, and the result of any revision of assessment during the year 1918-19—*contd.*

Serial No. of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
		Surma Valley and Hill Districts—concld.		Rs. a. p.	Rs. a. p.	
8	Shillong ...	Tax on holdings ...	7½ per cent. per annum on the annual value of holdings.	1,607 1 8	...	Due to assessment of new holdings and holdings improved by additions and alterations.
		Latrine fees ...	On a graduated scale on annual value of holdings as follows:—From Re. 1 to Rs. 12 exempted, from Rs. 13 to Rs. 25, Re. 1-8, from Rs. 26 to Rs. 100, Rs. 6-12, from Rs. 101 to Rs. 200, Rs. 10-8, from Rs. 2 01 to Rs. 450, Rs. 15 per annum, and over Rs. 450 to pay 4 per cent. on the annual value of holdings per annum.	973 11 0	...	
		Water rate ...	2 per cent. per annum on annual value *plus* Rs. 12 for every tap provided the total does not exceed 7½ per cent. on the annual value.	652 13 11	...	
		Assam Valley Districts.				
9	Dhubri ...	Tax on houses ...	6¼ per cent.	820 0 0	...	On account of general revision of assessment.
		Latrine fees ...	7½ per cent.			
10	Goalpara ...	Tax on persons ...	At Re. 1 per cent. per annum on the income of the assessees. Government buildings are assessed at 7½ per cent. on annual valuation.	...	...	
		Latrine fees ...	At 7½ per cent. on annual value of holdings in wards Nos. I and II. At 6¼ per cent. on the annual value of the holdings in wards Nos. III and IV.	...	...	
11	Gauhati ...	Tax on holdings and lands.	At 7½ per cent. on annual value of holdings.	...	...	
		Latrine tax ...	General latrine tax, minimum at Re. 1, and maximum at Rs. 6. Private latrines at Rs. 3, Rs. 6, Rs. 9 and Rs. 12 per annum according to valuation of holdings.	...	...	
		Water rate ...	At 7½ per cent. on holdings situated on streets supplied with hydrants or stand-pipes and at 6 per cent. on holdings situated on streets not so supplied.	...	...	
12	Barpeta ...	Tax on holdings ...	At 7½ per cent. on the annual value of holdings.	...	...	
		Latrine tax ...	2 per cent. on the annual value of holdings.	...	...	
13	Palasbari Union ...	Tax on persons ...	According to the circumstances and property of the rate-payers.	13 2 0	...	Due to revision of assessment made by the Deputy Commissioner, Kamrup.
		Latrine fees ...	A tax of annas 4 per month is levied for each latrine.	...	...	Voluntary.
14	Tezpur ...	Tax on holdings ...	6¼ per cent. on annual value of holdings.	...	...	
		Latrine fees ...	5¾ ditto ditto ...	...	...	
		Water rate ...	7½ per cent. on annual value of holdings. There is an additional tax of Rs. 3 per quarter levied on holdings which have got water tap connection with the main passing through a meter.	...	...	

APPENDIX B—*concluded.*

Statement showing the mode of assessment in vogue in each Municipality in Assam, the rate at which the tax on holdings or on persons is levied, and the result of any revision of assessment during the year 1918-19—concld.

Serial No. of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
				Rs. a. p.	Rs. a. p.	
15	Mangaldai Union...	Tax on holdings ...	The tax was levied on holdings according to the circumstances of rate-payers. Government buildings are assessed at 7½ per cent. on the annual value of holdings. Annas 4 to Rs. 2-4 for each holding and 7½ per cent. on the annual value of Government buildings.	...	...	The Act does not authorise a tax on holdings.
16	Nowgong ...	House tax ...	Both Government and private buildings are assessed at 7½ per cent.	...	...	
		Latrine tax ...	Ditto ditto ...	...	...	
17	Sibsagar ...	House tax ...	7½ per cent. on the annual value of holdings.	...	...	On Government buildings.
		Latrine tax ...	6 per cent. on the annual value of holdings.	...	...	
		Personal tax ...	1 per cent. according to their circumstances and properties.	...	...	
18	Jorhat ...	Tax on holdings ...	6 per cent. on the annual value of holdings.	...	...	
		Latrine tax ...	Assessed at the rate of half of the house-tax, subject to a minimum of Rs. 3 a year; an extra tax of Rs. 2 per annum is imposed for every seat of latrine kept above one.	...	...	
		Water rate ...	At 7½ per cent. on the annual value of holdings and is imposed within a radius of 1,000 feet from the nearest stand-pipe.	353 0 0	...	The increase is due to water rate having been raised to 7½ per cent. with effect from 1st April 1918.
19	Golaghat Union ...	Tax on persons ...	Generally Re. 1 of the income of assessee; Government buildings are assessed at 7½ per cent. on annual value of holdings.	...	...	The Act does not authorise a tax on holdings.
20	Nazira „	Ditto ...	According to the circumstances of the rate-payers.	78 0 0	...	Increase is due to revision of assessment.
21	Dibrugarh ...	House tax ...	7½ per cent. } On the annual rental value of holdings.	...	469 9 6	Decrease in demand is due to changes in valuation of certain holdings made by the assessment sub-committee.
		Latrine tax ...	5 per cent. }	...	318 3 6	
22	North Lakhimpur Union.	Tax on buildings ...	2 per cent. on annual rental ...	...	...	This seems illegal.
		Latrine tax ...	A tax of annas 8 monthly is levied for each bucket.	...	...	
23	Doom Dooma Union	House tax ...	Rupee 1-8 per house	...	...	

APPENDIX C.

Statement showing the demand, collections, remissions and outstanding balance of each Municipality in Assam on account of Municipal taxes for the year ending the 31st March 1919.

Serial No. of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.					Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).	Outstanding balance.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	Surma Valley and Hill Districts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
1	Silchar ...	14,557	37,631	42,188	3,309	33,558	36,867	97·97	533	321	904	2·40	4,417	
2	Hailakandi Union	262	716	978	103	571	674	94·13	24	11	35	4·89	269	
3	Sylhet ...	2,552	49,294	51,846	2,003	42,443	44,446	90·17	507	5,515	4,022	8·16	3,378	
4	Habiganj ...	274	11,734	12,008	110	11,558	11,668	99·44	78	104	182	1·55	158	
5	Karimganj ...	1,641	8,581	10,222	804	7,895	8,699	101·38	577	110	687	8·01	836	
6	Sunamganj ...	42	6,306	6,348	26	6,222	6,248	99·08	5	68	73	1·16	27	
7	Maulvi Bazar Union.	636	3,323	3,959	636	3,009	3,645	109·69	...	143	143	4·30	171	
8	Shillong ...	262	61,231	61,493	256	60,906	61,162	99·89	6	45	51	·08	280	
	Divisional Total for 1918-19.	19,226	1,78,816	1,89,042	7,247	1,66,162	1,73,409	96·97	1,780	4,317	6,097	3·41	9,536	
	Assam Valley Districts.													
9	Dhubri ...	85	12,211	12,296	85	12,107	12,192	99·84	...	76	76	·62	28	
10	Goalpara ...	376	11,555	11,931	337	11,011	11,348 (a)	98·21	39	296	335	2·90	248	(a) Excludes Rs. 415 realised in March 1918, but credited in 1918-19.
11	Gauhati ...	7	47,819	47,826	7	47,479	47,486	99·30	...	327	327	·68	13	
12	Barpeta ...	623	9,506	10,129	453	9,215	9,668	101·70	138	178	316	3·32	145	
13	Palasbari Union	...	302	302	...	294	294	97·35	...	2	2	·66	6	
14	Tezpur ...	631	26,045	26,676	447	24,702	25,149	96·56	92	110	202	·78	1,325	
15	Mangaldai Union	5	807	812	5	798	803	99·50	...	9	9	1·12	...	
16	Nowgong ...	123	10,788	10,911	52	10,396	10,448	96·85	71	211	282	2·61	181	
17	Sibsagar ...	546	8,110	8,656	393	7,786	8,179	100·85	64	126	190	2·34	287	
18	Jorhat ...	762	21,731	22,493	498	20,347	20,845	95·92	62	947	1,009	4·64	639	
19	Golaghat Union	102	2,712	2,814	101	2,462	2,563	94·51	1	59	60	2·21	191	
20	Nazira ,, ...	164	2,696	2,860	126	2,466	2,592	96·14	36	139	175	6·49	93	
21	Dibrugarh ...	12,842	32,191	45,033	6,540	29,942	36,482	113·33	3,061	773	3,834	11·91	4,717	
22	North Lakhimpur Union.	5	838	843	5	811	816	97·37	...	20	20	2·39	7	
23	Doom Dooma Union.	60	558	618	8	339	347	62·19	...	...	...	...	271	
	Divisional Total for 1918-19.	16,331	1,67,869	2,04,200	9,057	1,80,155	1,89,212	100·71	3,564	3,373	6,937	3·64	8,161	
	Grand Total for 1918-19.	26,557	3,66,685	3,93,242	16,304	3,46,317	3,62,621	98·89	5,344	7,690	12,934	3·53	17,687	
	Grand Total for 1917-18.	*22,334*	*3,39,969*	*3,72,303*	*12,475*	*3,16,050*	*3,28,525*	*96·63*	*11,126*	*5,885*	*17,011*	*5·00*	*26,767*	

APPENDIX D.

Statement showing the percentage of total expenditure incurred under some of the principal heads in each Municipality in Assam during the year 1918-19.

Serial No. of Municipality.	Name of Municipality.	Total expenditure (excluding debt and extraordinary heads).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Surma Valley and Hill Districts.	Rs.									
1	Silchar	46,267	9·59	6·40	22·82	1·83	23 86	3·97	·40	20·10	4·40
2	Hailakandi Union	5,602	13·66	10·46	1·71	1·86	25·63	4·46	...	29·22	7·84
3	Sylhet	66,204	4·68	2·74	36·70	1·38	20·42	5·97	·36	19·73	5·52
4	Habiganj	16,230	8·15	5·21	7·70	·22	39·37	2·71	·43	23·65	7·20
5	Karimganj	13,344	8·67	10·18	8·29	·91	44·33	4·35	·18	16·39	3·18
6	Sunamganj	11,888	11·81	5·80	10·62	1·26	22·32	...	·25	42·72	...
7	Maulvi Bazar Union	5,572	8·45	10·88	6·40	4·49	49·78	...	·48	16·10	·45
8	Shillong	80,303	7·99	13·31	4·08	1·72	48·60	1·58	·24	13·20	·91
	Divisional Total for 1918-19 ...	2,45,410	7·77	7·97	17·20	1·55	33·72	3·39	·31	18·99	3·45
	Assam Valley Districts.										
9	Dhubri	24,558	7·00	6·24	2·74	11·20	34·51	2·50	...	13·84	6·99
10	Goalpara	15,071	9·27	7·28	8·51	2·73	25·47	5·00	·42	22·99	11·63
11	Gauhati	91,705	4·80	2·94	31 32	7·18	20·99	1·63	·20	14·88	7·77
12	Barpeta	20,578	7·45	2·42	4·96	...	20·31	3·32	1·15	24·93	19·40
13	Palasbari Union	204	38·73	...	...	...	34·31	...	...	...	...
14	Tezpur	39,615	5·05	3·42	27·57	3·36	22·97	1·89	·48	16·83	4·96
15	Mangaldai Union	3,708	12·00	7·98	6·79	6·36	23·95	3·34	...	18·53	18·70
16	Nowgong	21,876	10·87	·45	7·63	3·59	36·41	3·55	·66	18·60	9·70
17	Sibsagar	19,476	12·90	·35	1·30	3·04	27·13	2·57	·64	19·14	18·43
18	Jorhat	33,683	10·00	...	21·11	2·23	31·89	1·96	·42	17·93	5·91
19	Golaghat Union	9,948	11·43	2·21	2·22	1·42	13·36	1·81	·60	34·40	21·12
20	Nazira „	5,131	19·37	...	35·24	...	7·89	...	2·41	12·38	2·34
21	Dibrugarh	50,186	8·36	3·74	1·91	3·30	44·62	1·65	0·82	16·98	7·76
22	North Lakhimpur Union	5,818	14·13	5·00	5·19	4·42	30·84	2 58	...	·10	20·08
23	Doom Dooma „	3,629	22·87	....	·3	4·19	19·89	...	...	22·82	...
	Divisional Total for 1918-19 ...	3,45,186	7·97	2·91	16·02	4·53	28·80	2·18	·49	17·45	9·24
	Grand Total for 1918-19 ...	5,90,596	7·87	5·01	16·51	3·29	30·34	2·68	·41	18·09	6·82
	Grand Total for 1917-18 ...	*6,52,247*	*6·82*	*5·13*	*27·19*	*2·13*	*25·34*	*2·22*	*·36*	*16·32*	*5·90*

APPENDIX E.

Statement showing the financial position of the Municipalities in Assam which were in debt during the year 1918-19.

Serial No. of Municipality.	Name of Municipality.	Amount of loan sanctioned.		Receipts.					Expenditure.							Results.							Remarks.
		From Government.	Outside Government account.	I.—Opening balance.	II.—Ordinary income.*	III.—Income under "Extraordinary and debt" excluding loan receipts.	IV.—Loan receipts.	V.—Total.	1.—Ordinary expenditure.†	2.—Expenditure from loan funds.	3.—Payment on account of loans. Principal.‡	3.—Payment on account of loans. Interest.	4.—Expenditure under "Extraordinary and debt", excluding payments on account of loans.	5.—Closing balance.	6.—Total.	A.—Excess (+) or deficit (—) of ordinary income over ordinary expenditure (II—I).	B.—Annual payments due on account of loans. Principal.	B.—Annual payments due on account of loans. Interest.	C.—Excess (+) or deficit (—) of A as compared with B.	D.—Outstanding on loan account at beginning of year, excluding interest.§	Amount of loan during the year.	E.—Outstanding on loan account at end of year, excluding interest.§	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	Surma Valley and Hill Districts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Silchar	30,000	...	8,878	51,615	...	...	60,493	42,907	2,242	1,089	1,118	587	12,550	60,493	+8,708	1,089	1,118	+6,501	27,944	...	26,855	
2	Sylhet	90,000	...	33,412	48,585	1,338	...	83,335	47,023	19,181	1,355	4,500	...	11,276	83,335	+1,562	1,355	4,500	—4,293	90,000	...	88,645	
	Assam Valley Districts.																						
3	Dhubri	25,000	...	21,245	38,310	216	...	59,771	23,912	...	2,436	646	128	32,649	59,771	+14,398	2,436	646	+11,316	16,158	...	13,722	
4	Gauhati... ...	22,270	...	6,529	93,554	930	...	1,01,013	91,312	...	1,650	393	654	7,004	1,01,013	+2,242	1,650	393	+199	9,831	...	8,181	
5	Tezpur	48,334	...	5,801	43,360	71	...	49,232	36,451	1,562	1,960	1,602	580	7,077	49,232	+6,909	1,960	1,602	+3,347	40,050	...	38,090	

* "Ordinary income" in this statement means income excluding that under "Extraordinary and debt" in Form II.

† "Ordinary expenditure" in this statement means expenditure excluding that under "Extraordinary and debt," "Interest on loans," and "Expenditure from Loan Funds."

‡ This should include both repayment of loans and payments to Sinking Fund.

§ This should include both loans from Government and those outside Government account.

APPENDIX F.

Statement showing the Contributions made to Municipalities in Assam during the year 1918-19.

Municipalities.	1917-18.	1918-19.	For what purposes.
1	2	3	4
SURMA VALLEY AND HILL DISTRICTS.			
A.—Provincial.			
(a) Medical.			
	Rs.	Rs.	
Silchar	...	1,000	Grant made by Commissioner for expenditure by contribution to Silchar Local Board on improvement to Silchar Dispensary.
Sylhet	220	220	Pay of Sub-Assistant Surgeon, Benodini Debi Municipal Dispensary.
Shillong	360	360	House-rent of European midwife.
Total	580	1,580	
(b) Education.			
	Rs.	Rs.	
Silchar	600	808	For educational purposes.
Hailakandi Union	...	124	Ditto ditto.
Sylhet	769	937	Ditto ditto.
Habiganj	108	256	Ditto ditto.
Karimganj	...	124	Ditto ditto.
Total	1,477	2,249	
(c) For general purposes.			
	Rs.	Rs.	Rs.
Silchar	4,912	4,876	Recurring grant ... ... 2,500 Rent of shop sites in the municipal market. 2,376* 4,876
Hailakandi Union	1,500	1,500	Government recurring grant.
Habiganj	2,000	2,000	Government recurring grant.
Karimganj	3,400	3,400	Recurring grant ... ... 3,000 Recurring grant to compensate the loss caused by the closure of the Natiakhal ferry. 400 3,400
Sunamganj	2,000	2,000	Government recurring grant.
Maulvi Bazar Union	1,000	1,000	Government recurring grant.
Shillong	19,481	20,182	Recurring grant ... ... 13,800 Improvement of lighting ... ... 3,432 Pay of Conservancy Inspector ... 1,800 To meet the Public Works Departmental charges in connection with the Shillong Water Works. 1,150 20,182
Total	34,293	34,958	
B.—Grants from Local Boards.			
(a) Medical.			
	Rs.	Rs.	
Karimganj	240	240	For medical purposes.
Sunamganj	100	100	Towards the upkeep of cholera Hospital.
Total	340	340	
(b) For general purposes.			
	Rs.	Rs.	
Habiganj	650	650	For town services.
Karimganj	800	600	Ditto ditto.
Sunamganj	1,500	1,500	Ditto ditto.
Maulvi Bazar Union	1,000	1,000	Ditto ditto.
Total	3,950	3,750	

* (Shown in column 18 of statement II.)

APPENDIX F—*contd.*

Statement showing the contributions made to Municipalities in Assam during the year 1918-19.

Municipalities.	1917-18.	1918-19.	For what purposes.
1	2	3	4
C.—From other sources.			
(a) Medical.			
	Rs.	Rs.	
Silchar	120	84	Contribution received from the Countess of Dufferin's Fund towards the pay of the Municipal midwife.
(c) For general purposes.			
	Rs.	Rs.	
Shillong	180	180	Contribution for aoqueduct by Military Authority.

ASSAM VALLEY DISTRICTS.

A.—Provincial.

(a) Medical.

Nil.

(b) Education.

	Rs.	Rs.
Dhubri	336	396
Goalpara	432	680
Gauhati	689	929
Barpeta	2,357	2,737
Tezpur	525	199
Mangaldai Union	282	418
Nowgong	739	1,035
Sibsagar	1,574	1,854
Jorhat	113	197
Golaghat Union	2,944	1,094
Nazira Union	...	12
Dibrugarh	1,251	1,483
North Lakhimpur Union	...	48
Total ...	11,242	11,482

APPENDIX F—*concld*

Municipalities.	1917-18.	1918-19.	For what purposes.
1	2	3	4
(c) For general purposes.			
	Rs.	Rs.	
Dhubri	13,044	3,000	
Goalpara	1,000	1,000	
Gauhati	15,528	19,236	
Barpeta	2,500	2,500	
Tezpur	5,000	5,000	
Mangaldai Union	1,500	2,960	
Nowgong	5,800	5,800	
Sibsagar	5,000	5,000	
Jorhat	5,000	5,000	
Golaghat Union	2,040	2,040	
Dibrugarh	8,000	8,000	
North Lakhimpur Union	1,048	1,924	Rupees 826 for raising Gariajan Naikata bund.
Total ...	65,460	61,460	
B.—Grants from Local Funds.			
(a) Medical.			
	Rs.	Rs.	
Nowgong	...	36	
(b) Education.			
	Rs.	Rs.	
Sibsagar	456	556	
Total ...	456	556	
(c) For general purposes.			
	Rs.	Rs.	
Dhubri	...	10,000	From Dhubri Local Board for water works project.
Goalpara	300	300	From Local Board for maintenance of drainage scheme.
North Lakhimpur Union	500	500	
Doom Dooma Union	786	...	
Total ...	1,586	10,800	
C.—From other sources.			
(a) Medical.			
Nil.			
(b) Education.			
Nil.			
(c) For general purposes.			
	Rs.	Rs.	
Goalpara	730	650	Rupees 350 from Mechpara estate for clearance of jungles and filling up borrow pits.
Tezpur	10	20	
Total ...	740	670	

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